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GOVERNMENT OF INDIA

FINANCE DEPARTMENT (CENTRAL REVENUES)

MEMORANDUM

ON

EXCISE (OPIUM) ADMINISTRATION IN INDIA

FOR

1931-32

17TH EDITION

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CHAPTER I.

MADRAS PRESIDENCY.

1. *Revenue.*—The opium revenue for the year 1931-32 amounted to Rs. 37·38 lakhs, of which Rs. 25·38 lakhs were realised under sale proceeds of opium (including sale proceeds on opium supplied to the Indian States, French Settlements and Coorg, *vide* paragraph 4 below). In 1930-31 the revenue derived from opium amounted to Rs. 40·88 lakhs against Rs. 17·22 lakhs in the year 1912-13 (Statement III).

2. *Supply and Duty.*—The cultivation of the poppy in the Presidency was prohibited, the opium supply of the province being obtained from the Ghazipur Factory in the United Provinces. The drug was stocked in district treasuries in the first instance and thence distributed to taluk cutcheries. It was issued to licensed vendors from taluk cutcheries at Rs. 80 per seer. This price included Rs. 18-9-0 the cost of producing the opium. The balance of Rs. 61-7-0 was excise duty.

3. *Import.*—The import of raw opium was permitted in the following cases :—

(*a*) Importations from an Indian State or Foreign Settlement in India by land on behalf of the local Government under the orders of the Commissioner of Excise, (*i*) in cases in which opium supplied from the Government Treasuries in the Presidency was returned by the authorities in an Indian State or Foreign Settlement and (*ii*) in cases in which Government stocks passed through an Indian State or Foreign Settlement while in transit from one part to another of the British territory.

(*b*) Importations from any part of British India outside the Presidency by or on behalf of the Local Government. Provided that this restriction did not apply to the free import of opium from other provinces and Indian States in quantities not exceeding one tola by *bona fide* travellers for their personal use.

4. *Export.*—Export of raw opium to Indian States, French Settlements and to other provinces was permitted only under an export authorisation granted by the Commissioner of Excise in each case. The maximum quantities of opium to be supplied annually to the French Settlements in the Presidency were fixed. The States of Mysore, Travancore, Cochin, Pudukottai and Sandur and the French Settlements obtained their supplies wholly from the Madras Government. The opium required for Coorg was supplied from the Madras Taluk office on receipt of an indent from the Commissioner of Coorg.

5. *Retail vend and Incidence of taxation.*—The right of selling opium by retail and of manufacturing and selling intoxicating drugs made from opium other than smoking preparations was put up to auction during the year shop by shop.

In 1931-32 the total number of licensed shops was 555, against 553 in 1930-31 and 851 in the year 1912-13. The receipts from rentals and licence

fees amounted to Rs. 12·00 lakhs and the sale proceeds of opium issued to licensed vendors to Rs. 24·29 lakhs. The total quantity of issues within the Presidency in 1931-32 was 30,381½ seers which gives an average incidence of taxation of nearly Rs. 39·70 from vend fees and Rs. 61·44 as gain on sale or in all Rs. 101·14 per seer. In 1930-31 the incidence of total taxation per seer of opium amounted to Rs. 97·24 compared with Rs. 38·5 in the year 1912-13 (Statement IV).

6. *Possession and Sale.*—A licensed vendor could sell by retail at one time to any person :—

(*a*) In the ordinary areas in the Presidency any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking containing not more than one tola of opium.

(*b*) In the Agency tracts of Ganjam, Vizagapatam and East Godavari districts, any quantity of opium not exceeding two tolas or intoxicating drugs other than those used for smoking containing not more than two tolas of opium.

Intoxicating drugs other than those used for smoking could also be prepared by private persons from opium in their lawful possession. Preparations for smoking could not be bought or sold, but could be made up by smokers for their own use from opium in their lawful possession up to a limit of half a tola at a time.

7. *Offences.*—The activities of opium smugglers to Burma and Ceylon continued. Smuggling to Burma was carried on from ports on the Coromandel Coast and Madras. Three cases involving 11 seers intended for smuggling to Burma were reported by the Excise Intelligence Bureau staff. In addition, the Inspector, Excise Intelligence Bureau, reported three cases involving 3¼ seers at Madras.

Smuggling to Ceylon was also in evidence. Eight cases involving 25½ seers of opium intended for smuggling to Ceylon were detected by the Excise Intelligence Bureau staff. The most important of these was a seizure of 6½ seers at Mayavaram in which smuggler was convicted. A case of smuggling by railway parcel was detected by the Ceylon authorities who seized 11 pounds of opium in poonac bags from Tuticorin. The source of supply was traced to Tenkasi and the offender was convicted.

For figures of convictions pertaining to the years 1912-13, 1930-31 and 1931-32 see Statement VI.

8. Calculated on the census figures of 1931, the consumption of opium in the Presidency excluding Indian States and Foreign territory, in 1931-32 (30,381½ seers) worked out to 0·65 seer per thousand of population against 0·78 seer in the previous year.

9. *The "Black Spots" Conference.*—The "Black Spots" Conference held at Simla in May 1930 considered that areas in which the high average rate of consumption of opium was due not to the prevalence of individual excess or other abuses but to the fact that a large proportion of the population used opium in moderation, could not correctly be regarded as "Black Spots" in the true sense, and that applying this test, East Godavari could not be regarded as a "Black Spot". The conference however, suggested that, though the

facts set forth by the East Godavari Committee as explaining the causes for high consumption seemed fairly clear, it would be useful if arrangements could be made for an analysis of the consumption, classifying it according to the quantity of each dose purchased and also according to the residence of the purchasers in order to ascertain, if possible, to what extent harmful doses were common and to what extent opium sold in one place was consumed by persons resident elsewhere and what remedies should be applied. The Government of India while commending these suggestions for consideration also suggested the desirability of obtaining more exact information as to the extent to which opium was administered to children. The task of undertaking enquiries on these matters had been entrusted by Government to the Public Health Department.

As regards remedies, the nature of the remedies to be applied must depend on the result of enquiry above mentioned, and also on local circumstances and need. The Government are therefore awaiting the results of the proposed enquiry before considering the desirability of such devices as the registration of consumers and rationing of persons taking doses in excess of a certain quantity.

10. *Measure adopted to check the practice of administering opium to children.*—As regards administration of opium to children, propaganda and welfare work were recognized as the only possible means of combating it. The practice of administering opium to children was reported to be confined to the Northern Circars and no special measures were considered necessary elsewhere. The Public Health Department and the Educational authorities are devoting attention to propaganda and welfare work on the evils of opium.

The several measures referred to in paragraph 9 of the last year's memorandum to check the practice of administering opium to children were repeated during the year. During the year under review 142 lectures were given on the evils of administering opium to children. Most of these lectures were delivered at Mothers' meetings. The gatherings of mothers at the time of vaccination were also taken advantage of to do propaganda on this subject. As a rule the midwives usually impress on the mothers the great harm that may be done to their children by the administration of opium. They do this during their ante-natal and post-natal visits and also at the Child Welfare Centres.

11. *Intoxicating drugs, etc.*—In their letter R. Dis. No. 129 E. O./28, dated the 11th May 1928, the Government of India stated that all preparations made from opium of whatever kind and containing more than 0·2 per cent. of morphine should be subject to the restrictions imposed by the Madras Law upon "Morphia Drugs" whether the preparations contain less, or not less than 10 per cent. of morphine. In accordance with this interpretation all opium preparations other than those made from opium prepared and sold by opium shopkeepers were treated as morphia drugs and dealt with under the Madras Morphia Rules with effect from 1st April 1929. The transactions in morphia drugs are now governed by the provisions in the Dangerous Drugs Act, 1930.

12. *Import.*—The import of morphia drugs was permitted in the following cases:—

(*a*) Importation from any part of British India outside the Province subject to the rules for the time being in force in such part relating to the export of morphia drugs.

(*b*) Importation from any foreign territory or Indian State under an import certificate previously obtained from the Commissioner of Excise and on payment of the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force, and on the pass being endorsed by the Customs Collector.

(*c*) Importation from any place outside the Presidency not being British India, in transit to any other place outside British India, under an import authorisation granted by the Commissioner of Excise such authorisation being marked " In transit ".

13. *Export.*—The export of morphia drugs was permitted in the following cases :—

(i) to any Indian State or Foreign Settlement in the Presidency of Madras subject to the production of an import certificate from the Government of the importing administration approving of the import and under an export authorisation obtained from the Collector of Customs, Madras, when the export was by sea to any place other than a maritime state in India, and from the Commissioner of Excise, Madras, in other cases ;

(ii) to any part of British India outside the Province under an import authorisation granted in accordance with the rules in such part and countersigned by the Collector of the district of export.

Provided that no such authorisation was required in respect of drugs that were imported from any place outside British India into this Presidency, in transit to a place outside British India by land if the import authorisation covering their importation had been marked " in transit " by the authority that issued such import authorisation.

14. *Licences.*—Two classes of licences for the sale of morphia drugs were issued (1) to a dealer in morphia drugs in the city of Madras for the vend of morphia drugs otherwise than on prescription and (2) to a chemist for the sale of morphia drugs on prescription. During 1931-32, 26 licences under the first category and 261 licences under the second category were issued. Sales under the first kind of licence could be made to :—

(*a*) another licensed dealer in morphia or a licensed chemist in the Presidency or in any other part of British India who held an authorisation for the transport or export of the drugs.

(*b*) an approved practitioner.

(*c*) a person holding an authorisation granted by the Secretary to the Commissioner of Excise for export to any Indian State or Foreign territory.

Preparations containing not more than 0·2 per cent. of morphine were exempt from excise restrictions.

15. *Possession and sale.*—Licensees could obtain their supply either by direct importation from a foreign country or from a licensed dealer in this Presidency or in another Province of British India or by manufacture from opium or morphia drugs lawfully possessed by them. They could possess raw opium up to the quantities allowed in the licences for the manufacture

of morphia drugs and had to obtain their supplies of opium from taluk cutcheries.

The limit of possession of morphia drugs was restricted in the case of ordinary persons to so much as may be dispensed by a licensed chemist on a prescription given by an approved practitioner. An approved practitioner could possess for his use in practice but not for sale morphia drugs containing in the aggregate not more than 120 grains of morphia.

15. (*a*) *Any Important or New Legislation or Resolutions or Bill in the Legislative Council.*—An important change was made during 1930-31 in the legislative control over transactions in dangerous drugs by the passing of the Dangerous Drugs Act of 1930. This Act was brought into force from 1st February 1931 and assumes control over all transactions, whether internal or external, in manufactured drugs and coca leaf, over external transactions in opium and hemp and over the cultivation of the poppy, the manufacture and supply of opium and the cultivation of the coca plant. The Indian Opium Act and the Madras Abkari Act were amended to a certain extent by Schedule II of the Dangerous Drugs Act. The Indian Opium Act as now amended will deal only with internal traffic in and inter-provincial import and export of opium. The Madras Abkari Act as amended in so far as it relates to hemp, will deal with the cultivation and manufacture of, internal traffic in and inter-provincial import and export of hemp and it ceased to have control over transactions in cocaine and its preparations.

All officers of the Excise, Police and Customs Departments not below the rank of Sub-Inspector and all officers of the Land Revenue Department not below the rank of Deputy Tahsildar were authorised by the Local Government to exercise the powers of entry, search, seizure and arrest without warrant specified in sub-section (1) of section 23 of the Dangerous Drugs. Act. The Local Government had also invested under section 30 of the Dangerous Drugs Act all officers of the Excise Department not below the rank of Assistant Inspector with the powers of an officer-in-charge of a police station for the investigation of offences under the said Act.

CHAPTER II.

Bombay Presidency Proper.

16. *Revenue.*—The excise opium revenue for the year 1931-32 was Rs. 23,94,547 of which Rs. 10,53,787 represented the profit on the sale of Government opium, including duty, and the balance was on account of vend fees, etc. The revenue derived from excise opium in the previous year amounted to Rs. 24·99 lakhs and in 1912-13 it was Rs. 12·15 lakhs. The decrease in revenue was due to the decrease in consumption of opium.

17. *Supply to British Districts and Indian States.*—The cultivation of the poppy was prohibited in the Bombay Presidency and also in the Indian States under the Political control of the Local Government and the requisite supplies were procured from the Government Factory at Ghazipur in the United Provinces.

18. The duty on opium brought from the Ghazipur Factory was Rs. 600 per chest containing 60 cakes of one seer each. All opium whether it was required by licensed vendors of British districts or by Indian States, was bought in the first instance by the Local Government and taken to the Government Depôts established in each district of the Presidency proper, including the City of Bombay, and at Sadra and Baroda Cantonment. It was thence issued to vendors and States. The vendors were charged the depôt rate, which was so fixed as to include the duty and to yield a profit over and above the purchase price, whilst the States had to pay a duty of Rs 10 per seer or Rs 600 per chest of 60 seers, the cost price (Rs 18-9-0 per seer) charged by the factory authorities at Ghazipur and the transport charges from Ghazipur to Depôt. The States were allowed remission of the duty on the supplies taken by them to the extent specified in the next paragraph. This was granted either at the time of issue of the opium or subsequently on their preferring a refund bill. The issue rate in force during the year under report was Rs. 75 per seer throughout the Presidency Proper.

19. *Agreements with Indian States.*—Agreements were in force with all Indian Chiefs in the Presidency to secure their co-operation in stopping the contraband traffic in opium. Under these agreements :—

(1) The cultivation of the poppy was prohibited in all Indian States except Baroda.

(2) Baroda was permitted to grow the poppy and to manufacture opium under a State monopoly for consumption in its own territory. The State had undertaken to prevent the introduction of Baroda opium into British territory and into the territories of adjoining Indian States and according to an understanding subsisting since 1886 the minimum selling price of opium in Baroda territory and the adjacent Indian States, as well as in the British Districts in Gujerat (*viz.*, Ahmedabad, Kaira, Panch Mahals, Broach and Surat) was to be fixed at Rs. 2-8-0 per seer (of 80 tolas) over and above the issue rate at the Government Depôts. At the request of the Baroda Government they were absolved from the obligation to fix the minimum retail prices in Baroda territory at Rs. 2-8-0 per seer

in advance of the British issue rate, provided that opium was issued to retail vendors in the State at a rate not less than that fixed for the issue of opium from depôts in the neighbouring Birtish districts and the retail arrangements including the method of disposal of shops were assimilated to those obtaining in the British territory.

(3) All other Indian States had to obtain their supplies from a British Depôt in the manner indicated in paragraph 18 above.

(4) All Indian Chiefs were bound to exert themselves to prevent the introduction of untaxed opium into their territories.

(5) In return for the obligations undertaken, the States were guaranteed the enjoyment of the privileges enumerated below so long as they faithfully carried out their agreements.

Baroda enjoyed the whole of the revenue derivable under its State monopoly; Cambay, the Mahi Kantha and the Rewa Kantha States were allowed a remission of the whole of the British duty levied on opium consumed within their limits; the Satara Jahagirdars (including the Bhor State, and the Jath and Daflapur States) were allowed similar remission to the extent of one-tenth and all other States of one-fifth of the duty. Special compensation was also granted in all cases in which any loss of the opium revenue formerly enjoyed by the Chiefs was found to have been caused by the above arrangements.

20. *Retail vend arrangements.*—As regards retail vend arrangements, the separate shop system prevailed throughout the Presidency. Under this system the right of retail vend was disposed of as a rule by separate shops, the numbers and localities of which were determined by the Excise authorities. The shops in the Town and Island of Bombay and Bandra and Kurla were disposed of by tender instead of being auctioned and elsewhere they were sold by auction. The licensees were required to obtain their supplies from a Government depôt. The total number of licensed opium shops was 690 against 683 in the preceding year and 786 in the year 1912-13.

21. *Total consumption and average taxation.*—The total sales in British districts in 1931-32 amounted to 17,957 seers and the receipts for these districts were Rs. 23,94,547 of which Rs. 10,61,743 represented the profit on the sale of Government opium, including duty and the balance of Rs. 9·97 and 3·35 lakhs represented license fees and cost price of opium respectively. The average taxation thus worked out to Rs. 55·52 per seer from license fees, etc., *plus* Rs. 77·82 as profit including Rs. 10 duty, or in all Rs. 133·34 per seer. In 1930-31 the total sales in British districts amounted to 18,225 seers, against 44,259 seers in the year 1912-13. As regards the total receipts from opium and the average taxation per seer of opium during these years please see statements XIII and XIV.

22. The Indian States under the Bombay Government indented for 6,276 seers of Ghazipur opium in 1931-32, while 4,804 seers of locally produced opium were sold in Baroda.

23. *Druggists' License.*—Druggists and medical practitioners were allowed under license from the Collector to retail for medicinal purposes opium and preparations thereof other than smoking preparations), and could for this purpose possess opium in larger quantities, than was allowed to the general

public, 1,097 such licenses were issued during the year under report against 1,056 in the preceding year and 942 in 1912-13.

24. *Opium Drugs.*—The Bombay Opium Rules allowed of the preparation for vend of opium drugs prepared from opium (other than smoking preparations) by licensed vendors; but in accordance with the terms of their license the vendors were in effect restricted to the sale of crude opium and poppy heads, so that intoxicating drugs, not being smoking preparations, could only be procured from licensed medical practitioners and druggists.

Smoking preparations could not be bought and sold, but could be possessed to the extent of a quarter of a tola by a smoker, who prepared them for himself. In the case of two or more individuals assembled together for the purpose of smoking, the aggregate limit of possession was fixed at half a tola.

25. *Poppy heads.*—There were no restrictions on dried poppy heads from which the juice had been extracted, but otherwise poppy heads were subject to the same restrictions as opium proper. No separate licenses were issued for their sale in the Bombay Presidency. They could be retailed by licensed vendors of opium who made their own arrangements for procuring them.

26. *Private possession.*—The ordinary limit of private possession was one tola, including poppy heads from which the juice had not been extracted. Drugs prepared from opium, other than smoking preparations were allowed to be possessed by private individuals up to a limit of one tola of crude opium contained therein. The limit of individual and collective possession for smoking preparations was, as stated above ¼ to ½ tola respectively.

27. *Import.*—Foreign opium could be imported by sea into the port of Bombay, in whole or half chests, for re-exportation after transhipment or in the same bottom, on payment of small transhipment or re-export fee. Every transhipment of Persian or Turkish opium was referred to the Government of India before it was allowed by the Collector of Customs, Bombay. Opium could also be imported (by means other than that of the post) otherwise than in whole or half chests for re-exportation on payment of full tariff duty and subject to any special orders passed by the Excise Commissioner as to its subsequent possession and disposal.

Import of opium by land was allowed only—

(*a*) for issue (by Government) to licensed vendors or Indian States, and

(*b*) in the case of through-rail consignments for other parts of British India, etc., which enter Bombay territory.

28. *Opium offences.*—Opium offences increased from 282 to 382. Of these 349 were tried in British territory and 33 in Indian States, against 267 and 15 respectively tried in the previous year. In 1912-13 the number of cases investigated under the Opium Act were 241. Cases of illegal possession during the year under review were 289 against 188 in the previous year, and those of illegal import were the same as last year, *viz.*, 59. The contraband opium seized amounted to 256 seers, of which 246 seers were seized in British territory and 10 seers in Indian States.

29. *Average Consumption.*—Calculated on the figures of the census of 1931, the opium consumption in the Presidency proper for 1931-32, 17,957 seers

of possession was fixed at half a tola. A revised form of a license for the retail sale of balagolis for the Province of Sind was approved in G. R. No. 1485-24, dated the 28th August 1925.

38. *Poppy-heads.*—There were no restrictions on the possession and sale of dry poppy-heads from which the juice has been extracted, but otherwise poppy-heads were subject to the same restrictions as opium.

39. *Private possession.*—The ordinary limit of private possession was one tola of opium including poppy-heads from which the juice had not been extracted. In the case of preparation of opium (other than smoking preparations) possessed by private individuals, the contents of crude opium could not exceed one tola. In the portion of the Tharparkar District lying east of the Eastern Nara Canal, the limit of private possession of crude opium or drugs prepared from opium (other than smoking preparations) was 4 tolas.

40. *Import.*—Foreign opium could be imported by sea into the port of Karachi in whole or half chests for re-exportation after transhipment, or in the same bottom, on payment of a fee of rupee one per chest.

Import of opium by land was allowed only—

(*a*) for issue by Government to licensed vendors;

(*b*) for re-exportation to Indian States if booked through by railway.

41. *Crime.*—105 cases were detected during the year as against 72 in the preceding year. Out of these 48 were detected in Tharparkar District and the rest in other districts of the Province.

42. *Average consumption.*—Calculated on the census figures of 1931, the opium consumption for 1931-32 (4,108 seers) worked out to 1·1 seer per one thousand population. The consumption in Sukkur and Hyderabad Districts was comparatively high. For figures of average consumption of opium per 1,000 population based on the census figures of 1921 during 1912-13 and 1930-31, please see statement No. 1.

CHAPTER IV.

Bengal Presidency.

43. *Revenue.*—The opium revenue for the year 1931-32 amounted to Rs. 41·90 lakhs, of which Rs. 29·56 lakhs were derived from duty including cost price and the balance from license or vend fees, compared with Rs. 46·42 lakhs in the preceding year and Rs. 23·76 lakhs in 1912-13.

44. *Supply.*—The supply was obtained from the Government Opium Factory at Ghazipur in the United Provinces. The opium was made up into cakes weighing one seer each, 60 of which were packed in a case.

45. *Retail vend and consumption.*—Licenses for the retail sale of opium were settled during the year under the "Bengal Fixed Fee System". The total number of shops settled in 1931-32 was 865 compared with 864 in the preceding year and 891 in 1912-13. The total consumption in 1931-32 was 804 maunds 30 seers excluding 8 maunds 24 seers exported duty-paid to Foreign territories and Indian States as compared with 885 maunds 11 seers in 1930-31 and 1,697 maunds in 1912-13.

The average consumption per 1,000 of the population in 1931-32 was ·64 seer against ·76 seer in 1930-31 and 1·5 seers in 1912-13.

Issues of opium to the retail shops in the districts of Midnapore, Hooghly, Howrah, the 24-Parganas, Calcutta, Nadia, Murshidabad, Khulna, Bakerganj, Faridpur, Chittagong, Noakhali, Tippera and Jalpaiguri and to a few shops in Jessore, Mymensingh and Rajshahi and one shop in Rangpur were limited to an amount based on the estimated local demand as ascertained by local inquiry and a study of the issues of previous years.

46. *Sale-proceeds and taxation.*—The treasury price of opium was Rs. 91 per seer throughout the whole of the Presidency of Bengal except for some shops of the district of Midnapore near the border of the province of Behar and Orissa for which the rate was Rs. 78 per seer. In 1912-13, the treasury price of opium varied from Rs. 29 to Rs. 35 per seer.

The total amount credited to Government on account of sale-proceeds of excise opium during 1931-32 amounted to Rs. 29·56 lakhs including the sale-proceeds of 8 maunds 24 seers exported to Foreign territories and Indian States giving an average rate of Rs. 90·84 per seer. The sale-proceeds of opium in 1930-31 were Rs. 32·55 lakhs while in 1912-13 there were Rs. 14·80 lakhs.

The receipts from license or vend fees in 1931-32 amounted to Rs. 12·34 lakhs, giving an average of Rs. 38·28 per seer as compared with Rs. 13·86 lakhs in 1930-31 and Rs. 8·96 lakhs in 1912-13.

The total taxation per seer in 1931-32 was Rs. 129·12 against Rs. 130·13 in 1930-31 and Rs. 35·0 in 1912-13.

47. *Druggists' license.*—Druggists obtained licenses for the sale of opium and poppy-heads for medicinal purposes only, at a nominal fee of Re. 1 per annum. Their supply for this purpose was limited to one seer of opium and ten seers of poppy-heads at a time or such larger quantity as the Excise Commissioner allowed in any particular case.

48. *Intoxicating drugs, etc.*—Intoxicating drugs prepared from opium (other than smoking preparations) were prepared and sold for medicinal purposes by licensed druggists. They could also be made up, for private consumption, from opium in the lawful possession of the manufacturer, up to a limit of 5 tolas.

Preparations for opium smoking were not permitted to be bought and sold but could be manufactured for personal use only from opium lawfully possessed, and then only to the extent of one tola at a time. Persons assembled together for the purpose of smoking could possess such preparations in a quantity not exceeding 2 tolas in the aggregate.

49. *Manufacture of medicinal preparations of opium by chemists and druggists.*—The following quantities of opium powder and opium cakes were imported from Ghazipur to Calcutta by the local chemists during 1931-32 for manufacture of medicinal preparations at a special rate of duty :—

	Opium powder at Rs. 15 per lb. Lbs.	Opium cake at Rs. 11 per lb. Lbs.
Messrs. Bathgate & Co.	25	0
Messrs. Smith Stanistreet & Co.	200	0
Dr. Bose's Laboratory, Ltd.	5	20
Messrs. Bengal Chemical and Pharmaceutical Works, Ltd	349	0
Messrs. B. K. Paul & Co.	115	90
Messrs. M. Bhattacharyya & Co.	5	0
Messrs. Union Drug Co., Ltd.	20	0
TOTAL	519	110
against	764	256

in the preceding year.

50. *Private possession.*—The ordinary limit of private possession was 1 tola of excise opium throughout the Presidency of Bengal except the colonization area in the Sunderbans in the district of Bakerganj where the limit was ¼ tola, and 5 seers of poppy-heads. Morphia drugs could only be possessed on the prescription of an "approved practitioner".

51. *Import.*—The restrictions on the import of opium and its preparations continued to be in force and the import procedure prescribed by the League of Nations was enforced. Medicinal preparations containing opium or morphia which were exempted from other excise restrictions were subjected to the import certificate system to meet the requirements of the International Geneva Opium agreement and Geneva Dangerous Drugs Convention of 1925. A chemist or druggist or any other person desiring to import foreign opium and preparations including morphia drugs and medicinal opium could only do so after obtaining an import authorisation and an import certificate in the form prescribed by the League of Nations from the Commissioner of Excise and after giving an undertaking that the drug to be imported was intended exclusively for medicinal purposes. No fee was charged for such authorisation and it covered the import as well as the transport of the drugs to the place

of business of the importer. Apart from the above, import into the Presidency was not allowed except on behalf of Government.

52. *Opium offences.*—The total number of persons convicted for offences relating to opium during the year was 119 compared with 93 in 1930-31 and 272 in 1912-13. The total quantity of contraband opium seized during the year was 14 maunds 22 seers against 29 maunds 26 seers during 1930-31.

The following statement summarises the cases in which opium seized during the year 1931-32 was traced to have been smuggled from outside Bengal :—

Province or State of origin	Number of seizure.	Quantity seized.		
		Md.	Sr.	Ch.
Rajputana (Deogarh State)	1	8	7	0
United Provinces	2	0	10	8
Tibet	1	0	11	8
Nepal	3	0	35	6
Cooch Behar	1	0	2	0
Mayurbhanj State	1	0	0	4
Bihar and Orissa	1	0	25	12
Delhi	2	2	12	0
TOTAL	12	12	24	6

53. *Administrative changes and reforms.*—The following administrative changes were sanctioned and came into effect from 1st April 1931 :—

(i) The treasury (selling) price of excise opium was fixed at Rs. 91 per seer throughout the Presidency except for some shops of the district of Midnapore close to the border of the province of Behar and Orissa where the rate was fixed at Rs. 78 per seer, and the retail price of the drug for the consumer was fixed at Rs. 150 per seer throughout the Presidency except in the above shops of the Midnapore district where it was fixed at Rs. 135 per seer.

(ii) The limit of individual private possession of excise opium was reduced from 3 tolas to 1 tola (180 grains) and the sale of excise opium by licensed vendors to the extent of more than 1 tola (180 grains) to any private person on the same day was prohibited throughout the Presidency except in the colonisation area in the Sunderbans in the district of Bakerganj where the limits of retail sale and private possession were fixed at ¼ tola (45 grains).

During the year under report a bill for imposing further restrictions on smoking of opium with a view to the ultimate suppression of the habit (The Bengal Opium Smoking Bill, 1931) was introduced in the Bengal Legislative Council. It has since been passed. A bill to amend the Indian Opium Act (Act I of 1878) with a view to bring it into line with the modern requirements was also introduced in the Legislative Council and has since been referred to a select Committee.

CHAPTER V.

BURMA.

54. *Revenue.*—Excluding the cost of production (at Rs. 21-14-0 per seer) of the Benares opium supplied, but including the sale-proceeds of confiscated contraband opium sold to licensed vendors, the total opium revenue for the year 1931-32 amounted to Rs. 29,72,150 of which Rs. 29,71,299 (excluding special license fees) were derived from duty and sale-proceeds of excise and confiscated opium. In 1930-31, the total receipts from opium amounted to Rs. 34·02 lakhs, against Rs. 42·27 lakhs in the year 1912-13.

55. *Special Conditions of opium traffic in Burma.*—The opium traffic was carried on in Burma under special conditions and restrictions, owing to the fact that the possession and consumption of opium for ordinary purposes were only permitted to non-Burmans and to a limited number of Burmans who had been specially registered as opium consumers in Lower Burma (see paragraph 59 below).

56. *Opium Smoking.*—Special precautions were taken against the spread of the opium smoking habit which is considered by some to be more insidious and harmful than the habit of eating opium. The sale of prepared opium has been discontinued since 1921-22. The effect of certain changes made in 1924 in the Burma Opium Rules was to prohibit the possession of "prepared" opium by any person other than registered opium smokers except in the Bhamo and Myitkyina districts and in the Backward Tracts of Burma notified for the time being under section 52-A (2) of the Government of India Act. The register of opium smokers was closed to new entrants on the 8th July 1924.

57. *Cultivation.*—The cultivation of the poppy was absolutely prohibited by law throughout Burma, except in areas administered under the Kachin Hills Regulation, where cultivation was only permissible under license. The issue of licenses was restricted. Supplies of opium were obtained from the Ghazipur Factory, supplemented by such confiscated contraband opium as was found on examination to be fit for consumption.

58. *Possession.*—(i) Burmans in Upper Burma could not possess opium except for medicinal purposes.

(ii) Burmans in Lower Burma, who had not been registered could not possess opium except for medicinal purposes.

(iii) Non-Burmans and registered Burmans could possess opium for private consumption, provided that they had bought it from a Government opium shop.

(iv) Travellers of distinction entering Burma from the Shan States could possess opium produced in the Shan States which they had brought with them for their consumption.

(v) Medical practitioners could possess opium.

(vi) Persons to whom special licenses had been granted (pharmacists, doctors, tattooers and others) could possess opium in accordance with their licenses.

The ordinary limit of private possession was that prescribed for retail sale, *viz.*, three tolas of opium (other than opium used for medicinal purposes), six tolas of medicinal preparations ; and five seers of poppy-heads.

The possession of morphia and its compounds by private individuals was allowed only under medical prescription, but an approved practitioner could possess for use in his practice, but not for sale, morphia drugs containing not more than 60 grains of morphine.

59. *Registration of Burma Opium Consumers in Lower Burma, etc.*—In 1893, it was decided to extend to Lower Burma the prohibition of the use of opium (except for medicinal purposes) by Burmans, which had always been enforced in Upper Burma. In order to avoid inflicting hardship on Burmans who had become habituated to the use of the drug, notices were issued in March 1893, to the effect that, after the new system had been introduced no Burmans, except such as had registered themselves, would be permitted to possess opium except for medicinal purposes ; that all Burmans of 25 years and upwards who desired to continue the use of opium must register themselves, and that Burmans under 25 years of age were not permitted to register themselves. The rules provided that the names of registered consumers should be entered in Township Registers, and that extracts from these registers containing the names of registered consumers from each village or ward, should be given to the headman concerned.. Every headman was thus acquainted with the names of registered consumers in his jurisdiction. A combined register for the whole of each district was also kept by the Deputy Commissioner. Each registered consumer was furnished with a certificate of registration. The rules further provided for the removal from the register of the names of consumers, who desired to have their names removed or who had died, and for the transfer from one register to another of consumers who changed their place of residence. These registers were subsequently reopened during 1900-1903 for the registration of persons who were eligible for registration in 1893 but who omitted to get themselves registered at that time. This was found necessary as the 1893 registration was defective and the existence of a large number of persons who ought to have been registered but were not, and could not thus obtain opium by licit means, promoted smuggling. In 1924-25 registration was opened in Myaungmya district to Burmans who were found after careful enquiry to require opium for medicinal purposes. This experiment proved successful and was later extended to Kyaukpyu, Bassein, Tharrawaddy, Akyab and Prome Districts.

In Upper Burma, no Burman was allowed to purchase opium and (as in the Lower Province) sales were ordinarily restricted to three tolas at a time to one purchaser. Non-Burman consumers residing at a distance from licensed shops could, however, under cover of special licenses and subject to certain special restrictions, purchase opium to the extent of 10 or 20 tolas, according to the distance of their places of residence from the licensed shops.

60. *Rates of issue to licensed vendors.*—Excise opium was supplied by Government to District Treasuries and was issued to licensed vendors at rates ranging from Rs. 160 to Rs. 187-8-0 per seer in Lower Burma, and from Rs. 99 to Rs. 176 per seer in Upper Burma. In 1912-13, the rates at which Bengal excise opium was issued to District Treasuries and licensed vendors

ranged from Rs. 40 to Rs. 95 per seer in Lower Burma, including the Thayetmyo District, and from Rs. 59 to Rs. 99 per seer in Upper Burma.

Confiscated excise opium was issued to vendors in or near Rangoon at the same rates.

Confiscated foreign opium was issued to licensed vendors in the frontier districts of Bhamo, Katha, Myitkyina, Upper Chindwin and Lower Chindwin at rates ranging from Rs. 8 to Rs. 150 per seer. In the Lower Chindwin District the confiscated foreign opium was sold side by side with the excise opium. The rates of issue to the licensed vendors were the wholesale prices paid by them to Government and were so calculated with reference to the retail prices as to allow the licensees to make a reasonable profit on their sales. With the abolition of nearly all the licensees during the latter part of the year, and the sale of opium in all but a few shops, by Government Resident Excise Officers (see paragraph 61) wholesale prices ceased to have any significance.

61. *Vend Arrangements.*—In 1931-32, there were 119 licensed opium shops in Burma, two less than in 1930-31 as against 124 in 1912-13. The right to sell in these shops was previously given solely to vendors selected by the Deputy Commissioner of the district subject to the Divisional Commissioner's approval. The auction system which formerly prevailed was given up in 1902 in Lower Burma and in 1904 in Upper Burma, as the high price paid for the shops tended to promote dealings in smuggled opium. Sales were conducted under the eye of a Resident Excise Officer. But with effect from November 1931 the sale of opium at Government opium shops by licensed vendors was discontinued, the licensees' functions being transferred to Government Resident Excise Officers; save that in a few cases, where the Resident Excise Officer was unable to furnish the necessary security, or owing to the absence of any Government Sub-Treasury, the licensee system was continued as a temporary measure. Temporary clerical staffs were also entertained to assist these Resident Excise Officers in cutting, weighing and selling the opium.

The Resident Excise Officers who replaced the licensed vendors obtained their issues of excise opium or confiscated excise or foreign opium direct from the Treasury or Sub-Treasury and sold them at the fixed retail prices crediting the proceeds into the Treasury or Sub-Treasury.

The shops were located in Government buildings, or in isolated premises.

Opium was issued to the few remaining licensed vendors at the wholesale rates specified in paragraph 60. The opium was retailed by the licensees, or by the Resident Excise Officers who conducted the sales on behalf of Government, at a fixed price of Rs. 2-6-0 per tola (Rs. 190 per seer) in Lower Burma. In Upper Burma the retail price was generally Rs. 2-4-0 per tola, but this rate was reduced in areas which afforded special facilities for smuggling. In 1912-13, the fixed price at which the licensees retailed opium was generally Rs. 1-4-0 per tola (Rs. 100 per seer) for raw opium and Rs. 1-9-0 per tola (Rs. 125 per seer) for prepared opium. Special rates for Frontier districts were annas 8 in Bhamo; Re. 1 in Myitkyina; Rs. 1-4-0 for eight shops and Re. 1 for two shops, in Katha; Rs. 1-9-0 for one shop and Rs. 1-14-0 for four shops in Upper Chindwin and Rs. 2 in Lower Chindwin. It may be

mentioned that, apart from the restrictions imposed on retail sales by the ordinary limit of private possession of opium, it was further required that the amount of retail sales should, in the case of each consumer, be restricted with reference to his means and his personal consumption.

The working of the special arrangements made for the prevention of opium consumption by Burmans, except by registered persons in the Lower Province, required large preventive establishments. The average monthly cost of these in 1931-32 was Rs. 1,18,929.

62. "*Medical Practitioners*" that is persons who had a recognised diploma and practised medicine according to European methods, were allowed to possess such quantities of opium and its preparations as they required for the purposes of their profession. "Doctors" (meaning persons who practise medicine according to Asiatic methods) pharmacists and tatooers had to take out yearly licenses to deal in the drugs in question. The sale of morphia and its compounds was, however, permitted only by dealers and chemists specially licensed in that behalf. Tattooers could not sell opium or its preparations of any kind, but could use the drugs (other than morphia and its compounds) in their operations. The license fees were Rs. 10 for a pharmacist, Rs. 5 for a doctor and Rs. 3 for a tattooer.

One hundred and thrity-nine of these special licenses were issued in 1931-32. In the preceding year the number of such licenses was 255, against 316 in the year 1912-13.

63. *Consumption and average taxation.*—Inclusive of confiscated contraband opium, the total consumption in 1931-32 amounted to 482 maunds from which Rs. 29,71,299 were realized by way of duty and sale-proceeds. The average taxation per seer was thus Rs. 154·2 (duty).

In 1930-31 the total consumption of opium amounted to 558 maunds, against 1,192 maunds in the 1912-13, and the average taxation per seer during these years amounted to Rs. 152·3 and Rs. 78·0 (duty), respectively.

The average consumption of opium per 1,000 of the population in 1912-13, 1930-31 and 1931-32 was 4·5, 1·7 and 1·5 seers, respectively.

The quantity of confiscated contraband opium found fit for use and sold amounted to about 49 maunds in 1931-32, against 52 maunds in the preceding year, and 35 maunds during the year 1912-13.

64. *Poppy-heads.*—Poppy-heads were retailed by medical practitioners, licensed pharmacists and Burman doctors for medicinal purposes.

65. *Import.*—(*a*) Opium could be imported by sea (by means other than that of the post) into Burma, by a medical practitioner or pharmacist.

On opium thus imported by medical practitioners and pharmacists a duty of Rs. 24 a seer was levied under Schedule III of the Indian Tariff Act, 1894.

(*b*) Opium could be imported by land by travellers of distinction entering Burma from the Shan States. Such persons were permitted to bring a small quantity of opium into Burma for their private consumption and not for sale, or barter.

66. *Smuggling and seizures of opium and the Shan States Opium Order of 1923.*—Since 1918-19 there has been a big increase in seizures of contraband opium, as exhibited in the following table :—

	Seizures in seers.
1918-19	894
1919-20	1,335
1920-21	2,957
1921-22	2,755
1922-23	2,378
1923-24	3,355
1924-25	3,436
1925-26	7,913
1926-27	4,748
1927-28	4,695
1928-29 (Revised figure)	4,890
1929-30	6,252
1930-31 (Revised figure)	9,126
1931-32	6,007

Since the passing of the Shan States Opium Order, 1923, some progress has been made towards the effective control of opium cultivation and consumption.

The greater part of the so-called "Shan" opium, which finds its way into Burma is really Yunnanese opium. The prevalence of illicit opium on the Chinese frontier made it necessary to take steps to strengthen the preventive force in the frontier districts. This was done in March 1929.

67. *Number of opium smokers.*—The total number of registered smokers throughout the province at the close of the year was 9,692 Chinese, 192 Burmans and 163 Indians.

68. *Offences and convictions under the Opium Act.*—It will be seen from paragraph 66 above that the amount of opium seized in 1931-32 decreased by 34·2 per cent. The number of arrests 2,910 in 1931-32 showed a decrease of 47 or 1·6 per cent. from the previous year's figures. The percentage of convictions to arrests also fell from 80 to 71. In Rangoon seizures amounted to 1,05,170 tolas of opium. In 1912-13, 2,959 persons were arrested, and 2,481 convicted for offences relating to opium. The percentage of convictions to arrests during the year was 83·8. The total quantity of opium seized during 1912-13 was 1,21,840 tolas.

69. No seizures of illicit morphia were made, and no persons were arrested in connection with morphia in 1931-32. In 1930-31, 21,133 grains of morphia were seized. There was no demand for illicit Morphia, except in Rangoon, and even in Rangoon the demand was unimportant.

CHAPTER VI.

Bihar and Orissa.

70. *Revenue.*—The revenue from opium for the year 1931-32 including treasury price Rs. 3,76,290 on issues to Foreign and Feudatory States, amounted to Rs. 26,70,808 of which Rs. 20,47,680 were derived from the treasury price and the balance from license fees. In 1930-31 the total revenue from this drug amounted to Rs. 31,73,731 against Rs. 12,15,451 in the year 1912-13.

71. *Supply.*—The supply was obtained from the Opium Factory at Ghazipur. The opium was made into cakes weighing one seer each, 60 of which were packed in a case. It was supplied direct from the Ghazipur Factory to district and sub-divisional treasuries for sale to licensed vendors.

72. *Treasury price.*—During 1931-32, opium was sold from the district and sub-divisional treasuries at a fixed price of Rs. 90 per seer to licensed vendors and licensed druggists only. The above rate included the cost price of opium which was taken at Rs. 18-9-0 per seer. The total quantity of opium sold in 1931-32 was 568 maunds and 32 seers including 104 maunds and 21 seers issued to the Feudatory States, etc., and the sale-proceeds amounted to Rs. 20,47,680 giving an average rate of Rs. 90 per seer (including cost price). The average rate of duty per seer in 1930-31 was Rs. 90 (including cost price) against Rs. 19·4 excluding cost price in the year 1912-13.

73. *Retail vend and total average taxation.*—Licenses for the retail sale of opium were settled during the year, in all the districts of the province, under the " sliding scale " system, according to which the license fees of each shop were paid on the actual consumption during each month, leaving a sufficient margin for the vendor's profit. The rate of profit per seer under this system decreased in inverse ratio to consumption, so that the temptation to push up sales unduly was minimised. The total number of shops settled in 1931-32 was 510 and the receipts from license fees amounted to Rs. 6,23,128. In 1930-31 the number of shops licensed to retail opium was 509, against 563 in 1912-13, and the revenue from license fees during these years amounted to Rs. 6,78,571 and Rs. 3,24,645 respectively. On a consumption of 464 maunds and 11 seers, the license fees gave an average taxation of Rs. 33·5 per seer. The total taxation exclusive of the cost price per seer was thus Rs. 71·4 *plus* Rs. 33·5 or Rs. 104·9 per seer. In 1930-31 the quantity of opium consumed in the province was 538 maunds and 25 seers, against 926 maunds in 1912-13. In 1930-31 and 1912-13, the total taxation per seer of opium was Rs. 99·8 (Rs. 31·5 from license fees, and the balance from duty), and Rs. 28·1 (Rs. 8·7 from license fees and the balance from duty) respectively.

The consumption of opium on shop premises was forbidden.

74. *Druggists' licenses.*—Druggists were granted permits for the sale of opium, preparations thereof (other than those used for smoking the sale of which was absolutely forbidden) and poppy-heads for medicinal purposes only, on payment of a nominal fee of Re. 1 per annum. The supply for this

purpose was ordinarily limited to one seer of opium, one seer of preparations of opium not being smoking preparations and 10 seers of poppy-heads. In 1931-32 there were 270 druggists' licenses for the retail sale of opium and its preparations, against 245 in the preceding year and 121 in 1912-13. The druggists obtained their supplies from certain specified sources only, *viz.* :—

(*a*) opium, by purchase from a licensed retail vendor or a Government treasury or, with the sanction of the Collector, from another licensed druggist on the expiry of the latter's permit, or by import from foreign countries under a permit from the Excise Commissioner;

(*b*) preparation of opium, not being smoking preparations, by purchase from another licensed druggist, or by manufacture on their own account from opium lawfully possessed by them, or by import from foreign countries under a permit from the Excise Commissioner;

(*c*) poppy-heads, by purchase from a licensed retail vendor or another licensed druggist under the conditions mentioned in clause (*a*) above. As already stated, sales by licensed druggists were permitted for *bonâ fide* medicinal purposes only. They could not ordinarily be in quantities exceeding those allowed for private possession (paragraph 77 below) but sales to other licensed druggists could be made in excess of those quantities under the conditions mentioned above. Separate licenses were issued for the sale of morphia drugs by dealers and chemists in such a manner as was specified in their licenses.

No permit was required for the sale by qualified medical practitioners of medicinal preparations containing opium, except morphia and preparations thereof. The expression "qualified medical practitioners" has been defined in the Provincial Opium Rules as meaning only:—

(i) Any person registered as a medical practitioner under the Medical Act, 1858, or any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or

(ii) any person registered as a dentist under the Dentist Act, 1878, or any act of Parliament amending the same, or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, or any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India and approved by the Collector for the purpose of these rules or of corresponding rules for the time being in force in any part of British India;

(iv) any other person engaged in medical, dental or veterinary practice and approved by the Excise Commissioner for the purpose of these rules or corresponding rules for the time being in force in any part of British India.

75. *Intoxicating drugs.*—The manufacture and sale of intoxicating drugs prepared from opium (other than smoking preparations) by licensed druggists were permitted for medicinal purposes, as stated in the preceding paragraph. The manufacture was also allowed for private consumption, from opium in the lawful possession of the manufacturer, up to a limit of three tolas, except morphia and its preparations of which private manufacture was not allowed.

The sale of smoking preparations was not permissible; but they could be privately manufactured by the smoker from opium in his lawful possession, and then only in quantities not exceeding half a tola at a time.

With a view to regulating the smoking of opium in the Province, the Bihar and Orissa Legislative Council passed a bill, intending to prohibit opium smoking directly and to make an exception only in favour of registered addicts, on the 20th January, 1928. The Act came into force from 1st January, 1929. 5,979 persons were registered under the Act up to 31st December, 1931.

Certain recognised medicinal preparations, which contained opium in very small quantities, were exempt from the restrictions imposed by the rules.

76. *Poppy-heads.*—No separate licenses were issued for the sale of poppy-heads during the year 1931-32. They could be retailed by licensed druggists for medicinal purposes only.

77. *Private possession.*—The ordinary limit of private possession was one tola and a half of Excise opium and ten tolas of poppy-heads. Morphia and its preparations could be possessed in such quantity as was at one time dispensed and sold under a qualified medical practitioner's prescription. Smoking preparations, which had been made by an individual for his personal consumption from opium in his lawful possession, could be possessed up to half a tola, or, in the case of five or more persons assembled together for the purpose of smoking, up to two and a half tolas.

78. *Import.*—Opium, alkaloids of opium, or any intoxicating drugs made from the poppy, or any preparation or admixture thereof, could be imported by sea or by land from outside British India only by means other than the post, and only by persons who had obtained a permit for the purpose from the Excise Commissioner. Persons coming into Bihar and Orissa were allowed, subject to a definite restriction as to quantity, to retain possession of opium which they had with them for their personal consumption. Otherwise import of opium into the Province was not allowed, except on behalf of the Government.

79. *Offences and convictions.*—The number of cases of smuggling of opium in 1931-32 was 4 against 11 in the preceding year, the total seizures being 4 seers against 19 seers in the previous year. The total number of persons convicted for offences against the Opium Act was 58, against 33 in the year 1930-31 and 81 in 1912-13.

80. *Average consumption.*—Calculated on the census figures in 1931, the consumption in 1931-32 (464 maunds and 11 seers) worked out to 0·49 seer per 1,000 of population. It was highest in the Orissa division. In 1930-31 the average consumption of opium per 1,000 was 0·63 seer, against 1·1 seer in 1912-13.

CHAPTER VII.

United Provinces of Agra and Oudh.

81. *Revenue.*—The total opium revenue for the year ending 31st March, 1932, amounted to Rs. 20·68 lakhs of which Rs. 10·17 lakhs were derived from duty. In 1930-31, the total opium revenue amounted to Rs. 22·22 lakhs of which Rs. 10·25 lakhs were realised from duty. The total opium revenue for 1912-13, amounted to Rs. 11·99 lakhs of which Rs. 8·18 lakhs were derived from duty.

82. *Supply.*—The supply was obtained from the Government factory at Ghazipur. Opium was sold at all the district treasuries and certain specified sub-treasuries to licensed vendors and licensed druggists in half seer and one seer cakes at a fixed price. The cost price of opium was credited to Central Revenues as soon as an issue was made from the factory.

The inhabitants of certain portions of Jaunsar Bawar Pargana in the hill country of Dehra Dun district were permitted to cultivate poppy and to extract opium for private use. It was however the intention of Government to prohibit cultivation, and the matter will be determined when the revision of settlement in that Pargana takes place which is expected to be in 1934. Meanwhile, the district officer has been instructed to see that the area does not increase.

83. *Issue price, duty and consumption.*—Licensed vendors and licensed druggists were supplied during the year with full seer cakes at Rs. 70 and half seer cakes at Rs. 35. Rs. 18-9 per seer of this price represented the cost price of the article and the balance (Rs. 51-7) represented the Excise duty. In 1912-13, the price at which farmers, non-official licensed vendors and licensed druggists were supplied, varied from Rs. 18 to Rs. 22 for full seer cakes of opium, of this price Rs. 8½ were credited to ' Opium ' revenue and the balance represented the ' Excise ' duty.

Opium was supplied from treasuries at cost price (Rs. 21-10 per seer in 1930-31 and Rs. 8½ per seer in 1912-13) to district board and charitable dispensaries on a certificate of the Civil Surgeon.

The Rampur State was supplied from the Moradabad Treasury with 20 maunds of Excise opium at the cost price (Rs. 18-9 per seer) and as much more as the State desired to purchase, at Rs. 67 per seer. The Benares State got 500 seers of opium at cost price direct from the Opium Factory at Ghazipur.

The total quantity of opium sold in the year ending 31st March, 1932, was 494 maunds, against 529 maunds in 1930-31 and 1609 maunds in 1912-13. The duty credited to Excise in 1931-32 was 10·17 lakhs compared with Rs. 10·25 lakhs in 1930-31 and 8·18 lakhs in 1912-13.

84. *Retail vend and total incidence of taxation.*—The total number of shops for the retail vend of opium in 1931-32, was 936. Rs. 6·83 lakhs were realised as licence fees from these shops on a total issue of 494 maunds which gave an incidence of 34·5 per seer. In 1930-31, the number of shops for the retail vend of opium was 926 against 1,094 including official vend in 1912-13. The

receipts from licence fees in 1930-31 amounted to Rs. 7·38 lakhs against Rs. 3·81 lakhs in 1912-13. The incidence of licence fees per seer of opium in 1930-31, amounted to Rs. 34·8 against Rs. 5·9 in 1912-13. Licensees were selected and fees assessed in the same manner as in the case of shops selling country spirit and hemp drugs under the graduated surcharge system. The official vend of opium at the treasuries and sub-treasuries was abolished since April 1st, 1922.

85. *Licensed druggists.*—Approved druggists could obtain licences for sale for medicinal purposes only of opium and intoxicating drugs not being preparations used for smoking. In 1931-32, 260 such licences were issued, 32 of which were in Benares, 31 in Lucknow, 24 in Dehra Dun, 22 in Agra, 21 in Meerut, 19 in Allahabad, 15 in Cawnpore. In 1930-31, the number of druggists' licences was 251 against 203 in the year 1912-13.

86. *Manufacture of intoxicating drugs.*—Intoxicating drugs containing opium (other than smoking preparations) could be prepared and sold, for medicinal purposes, by licensed druggists only. Licensed retail vendors sold only the excise opium as issued from the Ghazipur Factory. Intoxicating drugs other than morphia and its preparations could be manufactured by any person for domestic use, in quantities containing not more than two tolas in weight of factory opium.

87. Smoking preparations could not be bought or sold but could be prepared from opium lawfully possessed for the consumption of the person so possessing it.

88. *Private possession.*—Any person could possess opium to the extent of two tolas and intoxicating drugs other than preparations used for smoking, containing opium to the extent of two tolas.

89. *Import.*—Import was allowed only on behalf of Government but foreign horse dealers and travellers of distinction entering the United Provinces were allowed to bring with them under certain restrictions, opium produced out of India and intoxicating drugs, other than morphia and its preparations, produced therefrom, subject in the case of horse dealers to the exception of smoking preparations and to the imposition of a duty of Rs. 2 per seer on the opium, etc., so imported. The rules of import were under consideration of Government during the year.

The importers of medicinal opium, morphia and preparations of morphia had to obtain import certificates and import authorisations as prescribed by the Geneva Convention, 1925. Import of morphia and its preparations from other provinces was permitted by post under certain restrictions.

90. Special rules regarding the sale of morphia and its derivatives by chemists and druggists were brought into force in July 1918. The rules were analogous in the main to those regulating the sale of cocaine and allied drugs. The number of such licences in 1931-32, was 269 against 252 in 1930-31.

91. *Important changes or new legislation.*—The more important administrative changes effected during the year, were :—

1. Import allowed into U. P. of 1 tola of opium by *bonâ fide* travellers.
2. The cost price of opium was reduced by the Government of India from Rs. 21-10 to Rs. 18-9 a seer. The rate of duty in the

United Provinces consequently increased from Rs. 48-6 to Rs. 51-7 a seer, the issue price remaining at Rs. 70 a seer, as before.

92. *Prosecutions and convictions.*—Cases under the Opium Act decreased from 524 in 1930-31 to 474 in 1931-32 or 9·5 per cent. It was due to the fall in the number of petty cases of illicit import of opium from Delhi and the Punjab whence import of 1 tola for private consumption was permitted.

The total number of opium cases in 1912-13, amounted to 342.

There were 60 cases against 49 in 1930-31 under the United Provinces Smoking Act of 1925. This Act was of great assistance in putting down *Chandu* and *Madak* dens.

The question of the suppression of opium smoking and of the registration of *bonâ fide* smokers till such time as opium smoking cannot be altogether suppressed is under the consideration of Government.

Cases of embezzlement by cultivators numbered 4 against 12 in 1930-31.

Illicit traffic in opium did not show any signs of abatement. Smugglers could collect large quantities of opium without much difficulty in the Indian States of Rajputana and Central India, as they found a ready market for it in Bengal and Bihar and Orissa, whence it was exported to other places in the far East. The contraband traffic had to pass through some portion or other of the United Provinces. There was no organized smuggling of Malwa opium for sale in the United Provinces. The chances of smuggling of Factory opium had been minimized but some cases detected during the year, indicated that illicit traffic persisted on a small scale. Some crude opium still found its way into Bengal and was also used by the consumers in these provinces

Some opium from the Indian States, the Punjab and Delhi and some hill opium, which was comparatively cheaper was imported into this province for local consumption.

The total quantity of contraband opium seized during the year was 3 maunds and 3 seers against 8 maunds and 13 seers in the last year.

93. Calculated on the census figures of 1921, the opium consumption in 1931-32 (494 maunds) worked out to 0·4 seer per 1,000 of the population. The average consumption of opium per 1,000 of the population amounted to 0·5 seer in 1930-31, as compared with 1·4 seers in 1912-13.

CHAPTER VIII.

PUNJAB.

94. *Revenue.*—The revenue from opium in the Punjab for the year 1931-32 amounted to Rs. 32·67 lakhs, of which Rs. 1·04 lakhs was derived from import and transport duty and acreage taxation, as against Rs. 36·34 and 0·93 lakhs in the preceding year and Rs. 12·24 lakhs and Rs. 6·41 lakhs respectively in 1912-13.

95. *Supply and duty.*—Most of the opium consumed in the Punjab was Excise opium from the Government Opium Factory at Ghazipur in the United Provinces. 1,136 seers of Hill Opium grown in Kulu Sub-Division in Kangra district, and Kot Khai tahsil in Simla district were consumed. Although opium grown in the Hill States under the control of the Punjab Government or the Agent to the Governor-General, Punjab States, could lawfully be consumed in the Punjab, no such opium was imported in 1931-32 into the Punjab for licit consumption. A transport duty of Rs. 46 for Kulu Opium and Rs. 47 for Kot Khai opium and an import duty of Rs. 47 for Hill States opium per seer was levied on all Hill Opium consumed in the Punjab. Consumption was only permitted in the division of Jullundur and the districts of Lahore and Amritsar. Most of the Hill Opium consumed in the Punjab found its way to Ferozepore district, and even there it was rapidly losing ground to the purer and more potent Excise Opium produced at Ghazipur. Large quantities of Hill Opium were smuggled from the Hill States into the Punjab, and into the Punjab States in the plains where the cultivation of poppy was not allowed. It released large quantities of Excise Opium for smuggling to Calcutta and the Far East. Malwa opium was also smuggled in large quantities into the districts of the Southern Punjab from the States of Rajputana.

96. *Poppy-heads.*—The cultivation of poppy for the production of poppy-heads only (*post*) was permitted in Jullundur district and Hoshiarpur tahsil, where an acreage duty was levied. In 1929-30 this stood at Rs. 8 per acre. On September 1st, 1930, it was raised to Rs. 12 and on October 1st, 1931, to Rs. 24 per acre. *Post* was used as a cheap substitute for opium and its use was increasing. The average annual acreage from 1925 to 1931 was 1,059 acres as compared with 590 from 1920 to 1925 and 329 from 1915 to 1920.

97. *Arrangements for vend.*—Wholesale vend licenses, for which fee of Rs. 16 was charged, cover the purchase of opium or poppy-heads from licensed cultivators. Excise opium was issued direct from treasuries to retail vendors, who obtained their licenses by public auction held at the same time as the auction of liquor licenses. The receipt from license fees in 1931-32 was Rs. 10·72 lakhs as against Rs. 10·85 lakhs in the preceding year and Rs. 5·83 lakhs in 1912-13.

98. *Total consumption, average taxation, and retail price.*—The total consumption of Excise and Hill Opium amounted to 747 and 28 maunds in 1931-32 as against 872 and 44 maunds in the previous year. The issue price of Excise opium from treasuries was Rs. 70 per seer, of which Rs. 18-9 was

for the cost of production charged by the Opium Factory at Ghazipur and Rs. 51-7 was the duty. The maximum retail price was fixed at Rs. 1-4 per tola. The number of wholesale and retail vendors was 37 and 676 in 1931-32 as against 43 and 664 in the previous year, and 103 and 902 in 1912-13.

99. *Druggists' Licenses.*—Licenses were issued without fee by the Collector for the retail vend of opium for medicinal purposes only. 151 licenses were issued in 1931-32 as against 145 in the previous year and 278 in 1912-13.

100. *Limit of private possession.*—The ordinary limit for private possession without a license was two tolas of opium, two seers of poppy heads and half a tola of preparations of opium made for smoking. Morphine and its compound could only be possessed up to the limit detailed on a prescription. Opium had to be prepared for smoking by the smoker himself.

101. *Opium Smoking Act.*—The smoking of opium in company was prohibited in all municipalities and cantonments under the Punjab Opium Smoking Act, since April 1st, 1924. 81 persons were arrested under this Act in 1931-32 as compared with 55 persons in the previous year.

102. *Import.*—Raw opium could only be imported by licensed vendors and medicinal opium and medicinal preparations containing opium could only be imported under the authorisation of the Financial Commissioner.

103. *Average consumption.*—The average consumption of opium in the Punjab in 1931-32 worked out to 1·2 seers per thousand of the population. The highest consumption was recorded in Ferozepore district, where, especially in Moga tahsil and Nathana sub-tahsil, the Sikh cultivators were much addicted to it. They are, however, a race of exceptional vigour and generally speaking do not appear to suffer from this indulgence. Any further restriction would tend to encourage an increase in the consumption of country spirit, which would certainly result in an outburst of violent crime.

CHAPTER IX.

Central Provinces and Berar.

104. *Revenue.*—Including cost price of opium, the opium revenue for the year 1931 amounted to Rs. 27,87,000*, of which Rs. 15,75,000 were derived from issue price † and the balance from licence fees. In 1930, the Opium revenue amounted to Rs. 34,94,000 against Rs. 19,28,000 in 1912-13. The receipts from issue price in 1930 were Rs. 19,68,000 compared with Rs. 11,20,000 (duty only) in 1912-13.

105. *Supply and duty.*—Cultivation of poppy was not permitted in the Central Provinces and Berar. Opium was supplied from the Government Factory at Ghazipur in the United Provinces to the treasuries and excise warehouses. The cost price of opium was reduced from Rs. 21-10-0 to Rs. 18-9-0 per seer throughout the province, with effect from 1st April, 1931. The issue price was fixed at Rs. 90 per seer throughout the province with effect from 1st January, 1929 and remained unchanged during 1931. In 1912-13 opium was issued to licensed vendors at Rs. 27-8-0 a seer, and the cost price of opium was Rs. 8½ a seer.

106. *Privileged issues to Feudatory Chiefs.*—District treasuries in the Central Provinces also supplied the Feudatory Chiefs of the Province, who had agreed to obtain all the opium required in their territories in this way. The issue price charged to these States was Rs. 5 a seer less than that fixed for British districts, that is, for Rs. 85 a seer, except in the case of the five States ‡ transferred from Bengal in 1905, which were charged the full price of Rs. 90 a seer.

The total issues in 1931 amounted to 376 maunds to retail dealers and 65 maunds to Feudatory Chiefs against 478 maunds to retail vendors and 72 maunds to Feudatory Chiefs in the preceding year and 1,362 maunds to retail vendors and 153 maunds to Feudatory Chiefs in 1912-13.

107. *Retail vend and average taxation.*—Shops for the retail vend of opium were sanctioned in specified localities, and the right of selling therein was disposed of by auction, by separate shops. The total number of shops sanctioned in 1931 was 792 against 809 in 1930 and 1,047 in 1912-13; and the licence fees amounted to Rs. 12,12,000 in 1931 against Rs. 15,26,000 in 1930 and Rs. 8,08,000 in 1912-13. On a consumption of 376 maunds in 1931, the revenue from licence fees gave an average taxation of Rs. 80·7 per seer; adding issue price the general average taxation on licit opium consumed in the province comes to Rs. 170·7 per seer. In 1930 the total average taxation per seer of licit opium amounted to Rs. 169·9 (Rs. 79·9 from vend fees) against Rs. 33·8 (Rs. 14·8 from vend fees) in 1912-13.

108. *Druggists' licenses.*—Under the opium rules in force in the Central Provinces and Berar druggists could be licensed by the Deputy Commissioner of a district to retail (subject to a maximum limit of stock) opium and

* The statistics of revenue are in each case given to the nearest thousand rupees.

† Including cost price of opium referred to in paragraph 105 and issue price on issues to the Feudatory Chiefs referred to in paragraph 106.

‡ Jashpur, Sirguja, Udaipur, Koria and Changbhakar.

its preparations (other than those used for smoking) and poppy-heads * for medicinal purposes only. Fourteen such licenses were granted in the year 1931 as against 19 in 1930 and 2 in 1912-13.

109. *Intoxicating drugs.*—Intoxicating drugs prepared from opium, and not being smoking preparations, could be prepared and sold for medicinal purposes only by licensed druggists. Private persons could prepare non-smoking preparations of opium (other than morphia and its preparations) for their own use from opium in their lawful possession to the extent to which they were authorized to possess it (*vide* paragraph 111).

Smoking preparations could not be bought or sold, and could be manufactured by the smoker for his own use from opium of which he was lawfully in possession.

110. *Poppy-heads.*—The druggists' licenses referred to in paragraph 108 above included the right of retail sale of poppy-heads for medicinal purposes.

111. *Private possession.*—The limit of possession in the Central Provinces and Berar was (*a*) in the case of private persons, half a tola of opium or of intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as was prescribed by an approved medical practitioner, and 5 seers of poppy-heads, and (*b*) in the case of licensed druggists, one seer of opium or intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as had been specified in his license and 10 seers of poppy-heads.

112. *Import.*—Except in the case of through consignments of pure opium for other provinces, which could pass through by specified routes under a pass granted by the Opium Agent at Indore or one of his authorized assistants, import was allowed only on behalf of Government and private persons for their personal use, up to the limit of their private possession. The import of preparation of opium (other than those used for smoking) in excess of that limit was allowed only in the case of licensed druggists and approved practitioners, under a permit, to be obtained from the Excise Commissioner for each consignment.

113. *Important changes.*—The Central Provinces Opium Smoking Act, 1929 (IV of 1929), with the exception of section 7, came into force from the 1st June and 1st July, 1929, in the Central Provinces and Berar, respectively. The Act prohibited opium smoking in the company of two or more persons. Any person who kept or used any place for the purposes of an opium smoking assembly, or, who had the care or management of such place or, who being the owner or occupier of such place failed to give notice of an opium smoking assembly to the authorities, was liable to punishment under the Act. Section 7, which totally prohibited the smoking of opium will come into operation three years after the remaining sections are in force.

The Dangerous Drugs Act came into force with effect from the 1st February, 1931 in Central Provinces and from 7th February, 1931 in Berar and the opium rules are under revision.

The issue price of opium remained unchanged at Rs. 90 per seer throughout the province.

* There are no restrictions on the possession, import, export, transport, transit or sale of poppy-heads which have been lanced and dried or from which the juice has been extracted.

On account of the depressed economic conditions, enforcement of the Opium Smoking Act, high selling rates, smuggling from Central India States in the bordering districts and the closure of 17 shops total consumption of opium in 1931 fell from 478 maunds in 1930 to 376 maunds.

114. *Offences and convictions.*—The total number of offences relating to opium was 812 in 1931 against 1,096 in the preceding year and 476 in the year 1912-13. The number of offences relating to opium smuggling in 1931 fell to 70 from 86 in 1930. In 1912-13 the number of cases of smuggling of opium was 11. The total quantity of contraband opium seized in 1931 was 30 seers and 22 tolas against 30 seers and 45 tolas in 1930 and 16 seers in 1912-13. Offences relating to the sale of Treasury opium numbered 40 against 26 in the preceding year and 31 in 1912-13, those relating to the possession in excess of the legal limit 132 against 174 in 1930, and 41 in 1912-13 and those pertaining to madak 224 against 223 in 1930 and 5 in 1912-13.

115. Calculated on the census population of 1931, the consumption of opium in 1931 (376 maunds, excluding issue to Feudatory Chiefs) works out to 1·0 seers per 1,000 of the population. It was highest in the Amraoti, Buldana, Akola, Balaghat and Narsinghpur districts. In 1930 the average consumption of opium per 1,000 was 1·2 seers against 3·9 seers in 1912-13.

CHAPTER X.

ASSAM.

116. *Revenue.*—The opium revenue for the year 1931-32 amounted to Rs. 27·74 lakhs. Of this figure Rs. 3·12 lakhs represented the cost price of opium, Rs. 12·84 lakhs the duty on opium and the balance was derived from license fees. Corresponding figures in 1930-31 were total revenue Rs. 26·64 lakhs, Rs. 4·45 lakhs cost price of opium and Rs. 10·99 lakhs duty. The two months' advance vend fees for 1932-33 realised in the year 1931-32 swelled the figures under vend fees. The increase in duty was due to enhancement of the treasury price from Rs. 75 to Rs. 95 per seer. In 1912-13 the total revenue was Rs. 27·38 lakhs of which Rs. 20·48 lakhs represented cost price and duty.

117. *Supply and duty.*—The supply was obtained in one seer cakes from the opium Factory, Ghazipur. There were no licensed vendors in the Lushai Hills, or the Garo Hills. Elsewhere opium was issued from the Subdivisional Treasuries to licensed vendors and licensed druggists at the fixed price of Rs. 95 per seer throughout the province (duty Rs. 76-7 and cost price Rs. 18-9). The high rate of duty was rendered possible by the fact that the people were largely addicted to opium consumption. Assam was in fact an opium producing tract before it became part of British India. The high price and the restriction of issues of licit opium have however attracted smugglers and illicit opium now comes into the province in considerable quantity.

118. *Registration of opium consumers and the pass system.*—The system of restricting the issues of opium to pass holders continued in force throughout the province. At the beginning of the year 1931-32 there were 77,996 pass holders with a monthly ration of 43 maunds 2 seers. A further reduction of 10 per cent. from the rations of those under 50 years of age as they stood on April 1st, 1931 was made during the year 1931-32 making a total reduction of 40 per cent. from the ration as it stood, on the 1st April, 1928. This reduction was not however made in the Backward Tracts. At the same time steps were taken to renew under proper safeguards temporary passes already issued to previously unregistered addicts and to issue new temporary passes to new-comers into the province and persons who could produce satisfactory proof of addiction. Under recent orders of Government permanent passes could only be issued if the applicant could produce a medical certificate that he was an opium addict, beyond hope of cure and could satisfy the District Officer that his case was genuine. Deducting passes cancelled on account of death or departure of consumers from the province, the total number of passholders at the close of the year was 74,875 with a monthly ration of 39 maunds 8 seers 66 tolas. The amount of treasury opium issued during the year works out at 10 grains per diem per registered consumer.

119. *Retail vend.*—The number and sites of retail shops were fixed in consultation with Local Boards and Municipalities and the right of selling at each was disposed of for one year by tender under the vend fee system under which lessees paid a fixed rate for each seer of opium issued to them.

In the settlement of shops preference was given to a tenderer who was prepared to pay two months' fees in advance over and above the usual fees deposited as security. The rule regarding the personal attendance at licensed premises of the lessee was relaxed.

The experiment of sale of opium by an official vendor at Wakching and Kohima in the district of Naga Hills was continued. The Sub-Assistant Surgeon and the Compounder at Wakching were paid an allowance of Rs. 30 and Rs. 15 per mensem respectively and the Excise clerk at Kohima Rs. 6 per mensem for the work.

Sale of opium in pills continued in a garden in Lakhimpur and was very popular. When the existing supply is exhausted this promising venture will have to be abandoned as the Government of India are unable to instal the necessary pill making machinery in the Ghazipur Opium Factory. Negotiations were however, in progress with a private chemist in Calcutta who had offered to make opium tabloids with machinery which were used for turning out ordinary medical tabloids. The number of shops settled in 1931-32 was 294 against 293 in 1930-31 and 402 in 1912-13. The amount paid in vend fees in 1931-32 was 11·77 lakhs as compared with Rs. 11·19 lakhs in 1930-31 and Rs. 6·90 lakhs in 1912-13.

120. *Consumption and average taxation.*—The opium issued to vendors in 1931-32 amounted to 422 maunds 25 seers as compared with 512 maunds 14 seers in 1930-31 and 1,551 maunds in 1912-13. The fall in consumption was due to pursuance of the policy of gradual reduction of rations in the case of consumers below 50 years of age and the general economic distress following from the low price of agricultural and other products and the trade depression. There was however not the least doubt that considerable quantities of opium reached Assam from other places both within and without British India such as Bengal, Cooch Behar, Nepal, Tripura State and Malwa States, and the rationing system was seriously hampered thereby. The average taxation per seer in 1931-32 was Rs. 164·14 as against Rs. 130 in 1930-31 and Rs. 44·1 in 1912-13. The high incidence of taxation in 1931-32 was due to the realisation of additional two months' vend fees in advance to be adjusted in the following year.

121. *Druggists' licenses and intoxicating drugs.*—The rules as to druggists' licenses and intoxicating drugs were similar to those in force in Bengal. Fifty-three druggists' permits were issued in 1931-32 against 67 in 1930-31 and 3 in 1912-13.

122. *Private possession.*—Subject to the holding of a pass the ordinary limit of private possession of raw opium was 3 tolas in the hill districts and frontier tracts and 2 tolas in the plains districts, or the amount of the monthly ration, whichever was less. Opium could also be possessed on the prescription of a medical practitioner. Medical practitioners and druggists were allowed to possess up to 10 tolas of raw opium or 10 seers of poppy-heads on a special permit. The sale or delivery of opium to any person apparently under the age of 20 years, whether for consumption by such person or by any other person, was strictly prohibited. The Dangerous Drugs Act, 1930 having come into force from 1st February, 1931, morphia and its preparations will be governed by the rules which will be framed by the Governor General

in Council under section 7(2) of the same Act. Opium smoking was prohibited by the Assam Opium Smoking Act (III of 1927).

123. *Import.*—The import by sea of opium derivatives and medicinal preparations will be governed by the rules which will be framed under section 7(2) of the Dangerous Drugs Act.

124. *Important changes relating to opium.*—Steps have been taken to amend the Indian Opium Act, 1878 so as to enhance the punishment prescribed under it on the lines of the punishments prescribed for similar offences under the Dangerous Drugs Act.

125. *Offences and Convictions.*—The number of offences relating to opium in 1931-32 was 289 as against 329 in 1930-31 and 39 in 1912-13. Out of these the cases of illicit possession of Excise opium in 1912-13, 1930-31 and 1931-32 were 22, 100 and 98 respectively. The number of cases of unlicensed sale of Excise opium in 1931-32 was 82 against 122 in 1930-31 and 16 in 1912-13. Cases of poppy cultivation fell from 23 in 1930-31 to 21 in 1931-32.

126. *Average consumption.*—The average consumption of opium per 1,000 of population in 1931-32 was 1·9 seers as compared with 2·73 seers in 1930-31 and 9·4 seers in 1912-13.

CHAPTER XI.

N.-W. F. Province.

127. *Revenue.*—The opium revenue for the year 1931-32 amounted to Rs. 2,10,411, of which Rs. 1,33,630 were derived from sale proceeds and Rs. 76,781 from vend fees. In 1930-31, the revenue from opium amounted to Rs. 2,30,390 (Rs. 1,59,911 from sale proceeds and the balance from vend fee) against Rs. 1·19 lakhs (Rs. 55 lakhs from sale proceeds and the balance from vend fee) in the year 1912-13.

128. *Sources of supply and rates of duty.*—The cultivation of poppy was prohibited in the Province and the source of supply of opium was through Government Opium Factory at Ghazipur in the United Provinces.

129. *Import.*—The conditions under which opium was imported from the United Provinces were as follows:—

The North-West Frontier Province obtained from the Government Factory at Ghazipur in the United Provinces its yearly supply of Excise opium based on the estimated requirements. This opium was issued to licensed vendors from Government treasuries at a price of Rs. 70 a seer. From this must be deducted Rs. 18-9 per seer credited to the Opium Department as the cost price of opium *plus* freightage. The balance, *viz.*, Rs. 51-7 per seer represented the excise duty levied in the Province. The rate of duty per seer of this opium in 1930-31 was Rs. 48-6 against Rs. 9-8 in 1912-13. The receipts from duty on excise opium in the years 1912-13, 1930-31 and 1931-32 amounted to Rs. 50,478, Rs. 1,10,510 and Rs. 98,194 respectively.

130. *Vend arrangements.*—Wholesale vend licenses were not much in request and there was only one such license in each of the years 1930-31 and 1931-32 compared with two in 1912-13.

Retail licenses were disposed of by separate shops, the fee for each shop being determined annually by public auction. The number of sites of shops were fixed by the Collector in each district. All district monopolies were terminated on the 1st April 1912. The total number of retail vend licenses issued in 1931-32 was 58 against 61 in 1930-31 and 70 in 1912-13. The receipts from license fee amounted to Rs. 76,781 as against Rs. 70,479 in the preceding year and Rs. 64,000 in 1912-13.

131. *Total consumption and average taxation.*—The total consumption of opium in 1931-32 was 1,909 seers, compared with 2,284 seers in the preceding year and 5,713 seers in the year 1912-13. The average total taxation of the opium consumed in the Province amounted to Rs. 91·65 (Rs. 51·43 from duty and Rs. 40·22 from vend fee) in 1931-32, against Rs. 79·39 (Rs. 48·26 from duty and Rs. 31·13 from vend fee) in the preceding year and Rs. 20·8 (Rs. 9·6 from duty and Rs. 11·2 from vend fee) in 1912-13.

132. *Druggist licenses.*—Medical practitioners and druggists could obtain licenses free of fee from a collector for the retail vend, (for medical purposes only), of opium and its preparations, and of poppy heads. In 1931-32, 19 such licenses were granted as against 18 in the preceding year and 65 in the year 1912-13.

133. *Intoxicating drugs, etc., and poppy-heads.*—The sale of intoxicating drugs made from opium was practically confined to licensed druggists, who were authorised to sell opium (other than preparations and admixtures used for smoking) in all forms, and poppy-heads for medicinal purposes. Admixtures of opium other than those used for smoking could, however, be prepared by private persons, in quantities not exceeding two tolas for their own use, from opium in their lawful possession.

Smoking preparations could not be bought or sold but could be prepared for individual use by any person, from opium lawfully in his possession, in quantities not exceeding half a tola.

There were no restrictions regarding spent poppy-heads. But poppy-heads from which the juice had not been extracted and which were used to produce a drink called '*post*' could be retailed only by licensed vendors of opium.

134. *Limits of private possession.*—The ordinary limit of private possession was two tolas of opium and its preparations, half a tola of smoking preparations, which had been made up by the owner, for his own use, and two seers of poppy-heads.

135. *Import and Export of Opium.*—Import of opium otherwise than on behalf of the Government was permitted to the following extent :—

(i) By persons holding wholesale or retail license from the Punjab. The license holder in this case was also required first to obtain a permit from the Collector or Officer-in-Charge of the excise revenue of the district in which he held a license, and then an export pass from the Collector of the district of the Punjab from which the import was to be made. The export pass so obtained was sufficient authority for the import of the opium into the province and its further transport to the district of destination.

(ii) By licensed medical practitioners and druggists, from foreign countries by sea, on payment of the tariff rate of duty, and subject to such further conditions as are laid down by the Revenue Commissioner.

136. *License holders in N.-W. F. P.*—License holders in the N.-W. F. P. were at liberty to purchase opium from wholesale vendors in the Punjab and *vice versâ*, and no duty was levied on either side on such imports and exports.

137. *Important changes.*—Under orders of the Government of India, issued in November 1924, the import of any kind of opium in any quantity across the land frontier of India into British India was prohibited.

138. *Illicit traffic.*—The opium smuggling trade was believed to be again on the increase owing to the increased poppy cultivation in Ningrahar (Afghanistan) as well as in Kya Khabal on the Hazara border. The number of offences reported under this head decreased from 46 in the preceding year to 44 in the year under report, resulting in the decrease in the quantity seized from 50 to 23 seers. It may, however, be mentioned that the poorer class of the population (who form bulk of the opium eaters) are still unable to afford the cost of licit opium and resort to contraband, which could be had without much difficulty and at a cheaper rate.

139. *Offences and convictions.*—The number of persons convicted for serious offences relating to contraband opium in 1931-32 was 37 against 35 in the preceding year and 27 in 1912-13. The number of convictions for minor offences (breach of conditions of licenses, etc.) in 1931-32 was *nil* as compared with 2 in the preceding year and 1 in 1912-13.

140. *Average consumption.*—The average consumption of excise opium per 1,000 of the population in 1931-32 was ·8 seers against 1·01 seers in the preceding year and 2·5 seers in 1912-13.

CHAPTER XII.

DELHI.

141. *Revenue.*—The opium revenue for the year 1931-32 amounted to Rs. 1,83,840 of which Rs. 73,660 were derived from license fees ; the remainder represented sale proceeds of excise opium. In 1930-31 the opium revenue amounted to Rs. 1,80,880 of which Rs. 67,970 were derived from license fees and the balance represented sale proceeds of excise opium. The corresponding figures during 1912-13 were Rs. 36,795 and Rs. 32,282 respectively or Rs. 69,077 in all.

142. *Source of supply.*—There being no poppy cultivation in the province, the supply of opium was obtained from the Government factory at Ghazipur.

143. *Duty.*—Opium was sold to licensed retail vendors from the Treasury at Rs. 70 per seer. Total realizations from such issues was Rs. 1,10,180. From this amount Rs. 30,672-1 were credited as the cost price of opium and the balance as excise duty which amounted to Rs. 79,507-15 against Rs. 77,686 in the preceding year and Rs. 35,282 in the year 1912-13.

144. *Vend arrangements.*—There were no wholesale dealers and the retail shops were disposed of by public auction. The number of licenses during the year 1930-31 and 1931-32 was 11 as against 12 in 1912-13.

145. *Total issues and average taxation.*—The total sales during the years 1930-31 and 1932-32 were 40 maunds 36 seers and 39 maunds 14 seers, respectively, as against 76 maunds and 23 seers during the year 1912-13. The decrease in sale during the year 1930-31 and 1931-32 was insignificant. The consumption of opium per 10,000 of population, worked out to about 25 seers, which fell short of the standard of 30 seers adopted by the Secretary of State as average so that Delhi could not be termed " a Black spot ". The average taxation per seer on opium during the years 1930-31 and 1931-32 was Rs. 95·85 (Rs. 48·37 from duty and Rs. 47·48 from vend fee) and Rs. 98·25 (Rs. 51·43 from duty and Rs. 46·82 from vend fee), respectively, as against Rs. 21-14-6 (Rs. 11-8 from duty and Rs. 10-6-6 from vend fee) in 1912-13.

146. *Druggists' licenses.*—Druggists and Medical practitioners could on application to the Deputy Commissioner, obtain licenses for the retail vend of opium for medicinal purposes only, on payment of Rs. 5 per annum as license fee. During the years 1930-31 and 1931-32, 33 and 29 licenses respectively were issued as against 32 in 1912-13.

147. *Intoxicating drugs, etc., and poppy-heads.*—The sale of intoxicating drugs prepared from opium and morphia was confined to licensed chemists. Separate licenses were also issued for the sale of morphia drugs by licensed chemists otherwise than on prescription.

148. *Limit of private possession.*—The ordinary limit of possession was two tolas of opium and its preparations including decoctions from poppy-heads. In the case of morphine and its compounds, possession was limited to the quantity allowed by the prescription of an approved " medical practitioner," two seers of poppy-heads and half a tola of smoking preparations of

opium. Smoking preparations had, however, to be made by the owner for himself from opium obtained by him in a lawful manner.

149. *Chandu smoking.*—The Punjab Opium Smoking Act, was also in force in Delhi and its provisions had tended to discourage the habit of Opium smoking. In fulfilling all the obligations undertaken by India at the Hague and Geneva Conferences, in so far as they affected internal policy in its different stages, the Delhi Administration had throughout followed the Punjab Government. Owing to changed conditions and an improvement in the standard of living of the people only a few old incorrigibles who still survived appeared to continue the practice.

No complaint of opium smoking in assemblies had been received and no change seemed necessary in the laws in force on the matter. The suitability of any further change that might be adopted by the Punjab Government would receive due consideration for adoption in Delhi.

150. *Offences.*—The total number of persons convicted for offences relating to opium during the years 1930-31 and 1931-32 was 6 and 1 as against 7 in 1912-13.

151. *Average consumption.*—Calculated on the Census returns of 1911, 1921 and 1931 the average consumption of opium per 1,000 of population in 1930-31 and 1931-32 works out to 3·3, and 2·4 seers respectively while the average for the same number of population during the year 1912-13 is 7·67.

152. *Administering opium to children.*—The practice of administering opium to children was said to be decreasing, and the increase in education was likely to diminish this evil practice still more.

CHAPTER XIII.

AJMER-MERWARA.

153. *Free production, sale, etc., of opium formerly allowed in the rural areas.*—Till the year 1900-01, this small territory was divided in respect to opium administration into two distinct spheres—the municipal areas which included the municipalities of Ajmer, Beawar and Kekri and the cantonment of Nasirabad, and the rural areas which covered the remainder of the territory. In the rural areas the cultivation of the poppy and the production, sale and possession of opium and poppy-heads were absolutely free, subject only to the restriction that smoking preparations could not be sold and could be possessed only by a person who had manufactured them for his own consumption. This freedom was allowed owing to the territory being surrounded by opium producing Indian States and to the local population being much addicted to the use of opium.

154. *Introduction of revised rules from 1st April 1901.*—With effect from 1st April 1901, however, revised rules were introduced under which the opium traffic throughout the district was brought under control. Cultivation of poppy was prohibited in Ajmer-Merwara.

155. *Local revenue, vend arrangements and average taxation.*—No quantitative duty was levied on opium consumed in Ajmer-Merwara till the year 1904-05, and the only taxation realised on the drug was that derived from vend fees. The levy of duty at Rs. 4 per seer on opium imported into the district as well as on that locally produced was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively. Subsequently, however, the imposition of the excise duty was restricted to opium consumed within Ajmer-Merwara, and the duty on opium removed for export outside the district was remitted with effect from the 1st April 1908. The right of vend was farmed out in the municipal towns in Ajmer, Beawar and Kekri, and the cantonment of Nasirabad, while in the rural areas it was disposed of by annual auction of independent shops. The number of shops in the municipal and Cantonment areas during the year 1931-32 was 8 and in the rural areas 32. In 1912-13 the number of shops in the Municipal and rural areas was 8 and 33 respectively.

The receipts were as shown below :—

	1912-13.	1930-31.	1931-32.
	Rs.	Rs.	Rs.
Retail vend fees	22,188	37,611	37,367
Import duty	6,871	16,259	16,155
TOTAL .	29,059	53,870	53,522

156. The following statement shows the quantity of opium issued and the distribution of taxation in comparison with the previous years :—

	1912-13.	1930-31.	1931-32.
	Mds.	Mds. Srs.	Mds. Srs.
Quantity of opium issued . . .	71	92 10	86 3
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Average taxation per seer . . .	10 3 0	14 9 5	15 8 7
Proportion of average taxation derived from vend fees	7 13 0	10 3 0	10 13 7
Proportion of average taxation derived from duty	2 6 0	4 6 5	4 11 0

157. *Sale and possession of opium and intoxicating drugs and poppy-heads.*—(*a*) *Sale* was only permitted by a licensed vendor or, for medicinal purposes, by a licensed druggist. In 1931-32, 9 druggists' licenses were issued against 7 in 1930-31 and 3 in 1912-13.

(*b*) *Possession* by ordinary persons was limited to three tolas of opium and its preparations (other than smoking preparations); five seers of poppy-heads; morphia and its preparations not exceeding 10 grains in weight; and half a tola of smoking preparations which had been made up by the possessor for his own use; provided that such opium or poppy-heads had been bought from a licensed vendor of opium or poppy-heads or from a licensed druggist or, in the case of preparations or admixtures of opium or intoxicating drugs prepared from the poppy, had been manufactured from opium bought from a licensed vendor of opium or poppy-heads or from a licensed druggist.

(*c*) *Intoxicating drugs other than smoking preparations* could be prepared and sold by a licensed vendor of opium or, for medicinal purposes, by a licensed druggist, and could be made up by any person for his own use within the quantity he was authorised to possess.

Smoking preparations could not be bought and sold and could only be privately made up by the smoker in quantities not exceeding half a tola, as stated in clause (*b*) above.

(*d*) *Poppy-heads* could be sold by the same class of persons by whom the sale of intoxicating drugs, other than smoking preparations, was permitted.

158. *Import, transport and export.*—The import, transport and export of opium into, through and from Ajmer-Merwara were regulated under passes. Import by rail was permitted only through prescribed railway stations, while export by rail was permitted from the Ajmer railway station only. No duty used to be levied on imports till the year 1904-05; but the levy of duty on both imports and exports was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively.

159. *Offences and convictions.*—The following comparative statement shows the number of persons prosecuted under the Opium Act and the number convicted :—

	Prosecuted.	Convicted
1912-13	22	20
1930-31	13	11
1931-32	27	21

160. *Average consumption.*—The average consumption of opium per 1,000 of the population in the years 1912-13, 1930-31 and 1931-32 was 5·7, 7·4 and 6·1 seers, respectively.

CHAPTER XIV.

Coorg.

161. *Law regulating traffic.*—The Opium Act, 1878 (I of 1878) continued to be in force in Coorg.

162. *Supply.*—The cultivation of poppy in Coorg was prohibited and the opium required for consumption in Coorg was purchased from Madras. The supply of opium continued to be in the hands of Government.

163. *Retail vend.*—The fixed salary system introduced in 1926-27 for the retail vend of opium was continued during the year 1931-32. There were only two shops and they were disposed of on a monthly salary of Rs. 13 and Rs. 10. One of the vendors was a private medical practitioner. The vendors had to purchase opium from the treasury at Rs. 125 a seer of 80 tolas and dispense it to the public at the same rate.

164. *Revenue.*—The sale-proceeds of opium were the only source of revenue under this head. The gross revenue during the year 1931-32 was Rs. 2,812-8 against Rs. 2,937-8 in 1930-31, and Rs. 2,049 in 1912-13. The drug was obtained from Madras, at Rs. 23-7 a seer. Deducting the cost price and the salary paid to the vendors the net receipts under opium during 1931-32 were Rs. 2,057-8.

The issue price of opium was Rs. 125 a seer in 1930-31 as against Rs. 30 a seer in 1912-13.

165. *Consumption and incidence of taxation.*—Consumption of opium in 1931-32 was 22·6 seers against 23·5 seers in 1930-31 and 62·5 seers in 1912-13. The incidence of taxation thereon in 1931-32 and 1930-31 was Rs. 125 against Rs. 32-8 in 1912-13.

166. *Import and Export, etc.*—Raw opium could be imported only from Madras. Medical practitioners could, under special permits from the Commissioner, import from any place, preparations or admixtures of opium or intoxicating drugs, other than smoking preparations, which were not locally procurable. Import or sale of smoking preparations was strictly prohibited. Opium or its preparations and admixtures were not exported from Coorg.

167. *Druggists' licenses.*—Rules 5 and 11 of the Coorg Opium Rules permitted special licenses to be issued to Medical Practitioners free of cost for retail sale for medicinal purposes of opium and its preparations or admixtures other than smoking preparations. Six such licenses were in force during 1931-32 against the same number in 1930-31 and none in 1912-13.

168. *Private possession.*—No person whose age was below 20 could possess opium or its preparations in any quantity. The limit of private possession in case of others was half a tola of opium or in the case of preparations containing opium, the opium contents of such preparations could not exceed half a tola. Poppy-heads were not used in the Province, and the rules did not permit their possession or sale. The limit of private possession in case of morphia and its preparations was 10 grains. The limit of possession of

these drugs by two or more individuals together was the quantity allowed for one.

169. *Average Consumption.*—Calculated at the census figures of 1931, the opium consumption in 1931-32 worked out to 0·14 seer per 1,000 of population compared with the same figure in 1930-31 and 0·4 seers in 1912-13.

CHAPTER XV.

BALUCHISTAN.

170. *Revenue.*—The Opium revenue in 1931-32 amounted to Rs. 61,000 (including Rs. 12,308 on account of cost price of opium) of which Rs. 20,705 were derived from vend fees. In 1930-31, the receipts from opium amounted to Rs. 62,000 (including Rs. 14,835 on account of cost price of opium) of which Rs. 20,381 were derived from vend fees, against Rs. 33,000 (including Rs. 7,000 on account of cost price of opium) of which Rs. 20,000 were derived from vend fees in 1912-13.

171. *Consumption.*—The total consumption of opium (issues from Treasury) during the year was 15 maunds excluding one maund and 23 seers issued for the Kalat State. In 1930-31 the total consumption of opium in the Agency was 14 maunds and 36 seers excluding 2 maunds, and 10 seers issued for the Kalat State, compared with 17 maunds and 29 seers in the year 1912-13.

172. *Supply and Duty.*—The cultivation of the poppy was prohibited. The system previously obtaining whereby licensed contractors were allowed to import opium, purchased from dealers in the Punjab, was superseded with effect from the 1st October 1909. From that date Excise Opium has been imported by Government Agency at fixed rates. The issue price during the year under report was Rs. 60 per seer, Rs. 18-9 being credited as price of opium and the balance treated as duty (gain on sale price). In 1912-13 the issue price of opium was Rs. 16 a seer.

The source of supply of unlanced poppy-heads was the Punjab, whence they are imported under pass by licensed vendors who make their own arrangements for procuring them. No import duty was levied thereon.

173. *Retail vend.*—The exclusive right of retailing opium, preparations thereof (other than smoking preparations) and poppy-heads for ordinary purposes was put up to auction for each shop separately. The number of shops licensed for the retail sale of opium during the year 1912-13 was 37 while in 1930-31 and 1931-32 it stood at 32 and 31 respectively.

174. *Druggists' licenses.*—Medical practitioners and druggists could obtain licenses to sell opium, etc. (other than smoking preparations), and poppy-heads, for medicinal purposes only, on payment of a fee of Rs. 10 per annum. Fourteen such licenses were issued in the Quetta-Pishin District during 1931-32 against 16 in the preceding year and six in 1912-13. No such licenses were issued in other districts.

175. *Smoking preparations.*—Smoking preparations could not be bought or sold, and could be made by the smoker from opium in his lawful possession and then only to the extent of half a tola at a time, except in cases when two persons were present for smoking in which case the limit was one tola.

The ordinary limit of private possession was two tolas of opium and its preparations (other than smoking preparations) one seer of poppy-heads, half a tola of smoking preparations which were required as above mentioned, to be prepared by the possessor for himself.

The collective limit of possession of smoking preparations of opium by two persons assembled together for the purpose of smoking was fixed at one tola.

176. *Permit.*—Outside the arrangements referred to in paragraph 172, import was only permitted (*a*) by Government; and (*b*) under special permission by a licensed medical practitioner or druggist who required varieties of opium which he could not procure locally.

177. *Smuggling of opium.*—Opium was occasionally smuggled from Persia and Afghanistan. One case was discovered during the year and the quantity of opium involved was two seers and two chhitaks.

178. In order to minimise the chances of smuggling opium from across the border, the selling price was fixed at Rs. 1-4 a tola, with effect from the 1st April 1927. Prior to this, the selling rate was not fixed and the licensees sold opium at any rate they chose. The price at which it was generally sold varied from Rs. 2-4 to Rs. 2-8 a tola. The result of the above measure was that the consumption of licit opium had gone up from 242 seers in 1926-27 to 526 seers in 1927-28, 582 seers in 1928-29, 604 seers in 1929-30, 596 seers in 1930-31 and 600 seers in 1931-32. This measure, therefore, proved to be satisfactory.

179. *Average consumption and taxation.*—The average consumption of opium per 1,000 of population in 1931-32 was 1·5 seers against 1·5 seers in the preceding year and 1·7 seers in 1912-13. The incidence of taxation per seer of opium in 1930-31 was Rs. 75·95 against Rs. 72·58 in the preceding year and Rs. 36·7 in the year 1912-13.

180. The evil effects of administering opium to young children were brought to the notice of the public through the Agency of Revenue and Levy Staff. There seemed however, to be no ground for believing that this vicious practice was prevalent among the local inhabitants and no instance of it came to light during the year 1931-32.

181. The Punjab Opium Smoking Act, 1923 (VI of 1923), was extended to Baluchistan with effect from the 1st April 1927 in order to restrict the use of opium smoking.

182. The Dangerous Drugs Act, 1930 (II of 1903) has been enforced in British Baluchistan with effect from 1st February 1931 and imports and exports of opium except pure opium and its preparations are now governed by this Act.

CHAPTER XVI.

STATEMENTS

Numbers I to VIII.

Statement showing consumption (issues) of opium during 1912-13, 1930-31 and 1931-32 and percentage of increase (+) or decrease (—) of average consumption in 1931-32 compared with that of 1912-13 and 1930-31 respectively.

Province.	1912-13.		1930-31.		1931-32.		Percentage of increase (+) or decrease (—) of average consumption on the figures of 1912-13.	Percentage of increase (+) or decrease (—) of average consumption in 1931-32 on the figures of the previous year.
	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1911 (in seers.)	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1921 (in seers.)	Consumption of opium (in seers.)	Average consumption per 1,000 calculated on the census figures of 1921 (in seers.)		
Madras Presidency	39,528	1·0	33,159½	0·78	30,381½	0·65	—35·00	—16·67
Bombay Presidency Proper	44,259	2·7	18,446	0·99	18,084	1·005	—59·14	—1·95
Sind	10,450	2·9	4,673	1·10	4,219	1·0	—59·63	—9·72
Bengal Presidency	67,880	1·5	35,411	0·76	32,190	0·64	—52·57	—9·09
Burma	47,696	4·5	22,322	1·7	19,264	1·5	—59·6	—13·7
Bihar and Orissa	37,040	1·1	21,545	0·63	18,571	0·49	—49·87	—13·81
United Provinces	64,371	1·4	21,175	0·47	19,770	0·44	—69·29	—6·64
Punjab	66,520	3·3	36,652	1·70	31,047	1·3	—53·3	— 15·2
Central Provinces and Berar*	54,480	3·9	19,104	1·20	15,020	0·9	—64·93	—21·37
Assam	62,048†	9·4	20,494	2·73	16,905	1·94	— 72·75	—17·51
N.-W. F. Province	5,713	2·5	2,284	1·01	1,909	0·83	—199·26	—19·71
Delhi	3,068	7·67	1,636	3·35	1,574	2·47	—48·1	—3·78
Ajmer-Merwara	2,840	5·70	3,690	7·40	3,443	6·1	+7·01	—17·56
Coorg	62	·40	23½	0·14†	22·6	0·14	—63·55	—0·38
Baluchistan	709	1·70	596	1·50	600	1·5	—11·76	..
Total figures for British India	506,664	2·08	241,211	0·9	213,000	0·6	—71·1	—14·4

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

II

Statement showing the number of shops for the retail sale of raw opium (total as well as average per 1,00,000 of population) and the average area per shop during the years 1912-13, 1930-31 and 1931-32.

Province.	1912-13.			1930-31.			1931-32.		
	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.
Madras Presidency	851	167·25	2·06	553	257·71	1·31	555	256·81	1·19
Bombay Presidency Proper	786	96·68	4·87	683	112·78	3·73	690	111·60	3·85
Sind	246	191·00	7·00	169	275·18	5·15	169	275·18	5·15
Bengal Presidency	891	88·33	1·96	864	82·99	1·86	865	82·89	1·73
Burma	124	1,861·60	1·02	121	1,931·46	0·92	119	1,963·92	0·91
Bihar and Orissa	563	148·75	1·63	509	163·68	1·49	510	163·04	1·35
United Provinces	1,094	98·05	2·34	926	114·79	2·04	936	113·56	2·06
Punjab	902	110·62	4·61	664	134·00	3·20	676	132·00	2·80
Central Provinces and Berar*	1,047	95·34	7·52	809	123·46	5·82	792	126·10	5·11
Assam	402	131·88	5·99	293	169·00	3·80	294	172·00	3·41
N.-W. F. Province	70	191·69	3·19	61	399·17	0·84	58	622·09	0·84
Delhi	12	..	3·00	11	53·91	2·20	11	52·50	1·70
Ajmer-Merwara	41	66·12	8·18	40	67·77	8·07	40	67·77	7·13
Coorg	3	527·33	1·71	2	791·00	1·22	2	791·00	1·22
Baluchistan	60	903·80	14·48	32	1,467·50	7·84	31	1,514·84	7·59
Total figures for British India	7,092	153·67	2·9	5,737	190·18	2·32	5,748	189·9	1·6

* Figures relate to calendar years except in the case of 1912-13.

III

Statement showing opium revenue derived in each province, its percentage to total Excise revenue and the average Excise Opium taxation per head of population in 1912-13, 1930-31 and 1931-32.

Province.	Opium revenue (in thousands of rupees)			Percentage of opium revenue to total Excise revenue in			Incidence of opium revenue per head of population during		
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
							Rs. A. P.	Rs. A. P.	Rs. A. P.
Madras Presidency	17,22	40,88	37,38	5·2	7·8	8·8	0 0 8	0 1 7	0 1 3
Bombay Presidency Proper	12,15	24,99	23,95	6·4	9·5	8·1	0 1 2	0 2 2	0 2 1
Sind	3,68	5,14	4,67	15·9	18·69	15·60	0 1 8	0 2 1	0 1 11
Bengal Presidency	23,76	46,42	41,90	17·27	25·75	26·71	0 0 10	0 1 7	0 1 4
Burma	38,36	34,02	29,72	47·2	31·70	37·0	0 5 10	0 3 9	0 3 3
Bihar and Orissa	12,15	31,73	26,70	11·7	22·10	21·82	0 0 7	0 1 5	0 1 1
United Provinces	11,99	22,22	20,68	9·50	19·76	18·97	0 0 5	0 0 9	0 0 9
Punjab	12,24	36,34	32,67	18·90	34·02	33·63	0 1 0	0 2 8	0 2 3
Central Provinces and Berar*	19,28	34,94	27,87	18·2	33·9	40·4	0 2 3	0 4 0	0 2 10
Assam	27,38	26,64	27,74	56·40	45·0	54·1	0 6 7	0 5 8	0 5 1
N.-W. F. Province	1,19	2,30	2,11	22·80	23·80	23·46	0 0 10	0 1 7	0 1 6
Delhi	72	1,81	1,84	18·01	35·6	30·4	0 2 10	0 5 11	0 4 9
Ajmer-Merwara	29	54	53	8·20	8·10	8·30	0 0 11	0 1 9	0 1 6
Coorg	2·00†	2·93	2·81	0·08†	0·89	1·08	0 0 2	0 0 3	0 0 3
Baluchistan	26	62	61	9·30	11·1	10·1	0 1 2	0 2 5	0 2 5
Total figures for British India	1,80,69	3,08,61·93	2,78,40	14·8	18·5	19·01	0 1 2	0 1 11	0 2 2

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

IV

Classified statement showing the total average taxation per seer (both from duty and vend fees) on Excise opium in the years 1912-13, 1930-31 and 1931-32.

Province.	Average taxation per seer on Excise opium.								
	1912-13.			1930-31.			1931-32.		
	By duty.	By vend fees.	Total.	By issue price.	By vend fees.	Total.	By issue price.	By vend fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency	25·3	13·2	38·5	58·38	38·36	97·24	61·44	39·70	101·14
Bombay Presidency Proper	21·7	5·5	27·2	78·00	59·10	137·10	77·8	55·5	133·3
Sind	28·8	6·4	35·2	62·76	50·79	113·55	61·65	52·12	113·77
Bengal Presidency	21·6	13·2	34·8	91·00	39·13	130·13	90·84	38·28	129·12
Burma	78·0	2·4	80·4	157·1†	..	157·1†	160·9	..	160·9
Bihar and Orissa	19·4	8·7	28·1	68·37	31·47	99·84	71·43	33·52	104·95
United Provinces	12·7	5·9	18·6	48·40	34·80	83·20	51·4	34·5	85·9
Punjab	9·6	8·8	18·4	48·37	31·09	79·46	51·44	35·85	87·29
Central Provinces and Berar*	19·0	14·8	33·8	90·00	79·9	169·9	90	80·7	170·7
Assam	33·0	11·1	44·1	74·88†	54·63	129·51†	94·50	69·64	164·14
N.-W. F. Province	9·6	11·2	20·8	48·26	31·13	79·39	51·43	40·22	91·65
Delhi	11·5	10·4	21·9	48·37	47·48	95·85	51·43	46·75	98·18
Ajmer-Merwara	2·4	7·8	10·2	4·40	10·19	14·59	4·69	10·85	15·54
Coorg	25·5	7·3	32·8	125·00	..	125·00	1·25	..	125
Baluchistan	8·5	28·2	36·7	38·38	34·20	72·58	41·44	34·51	75·95

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

V

Statement showing the wholesale price (charged to retail vendors) and the average retail price (at which the retail vendors sold opium to the public) of opium per seer during the years 1912-13, 1930-31 and 1931-32 respectively.

Province.	Wholesale price of opium per seer to be charged to retail vendors.			Average retail price of opium per seer.		
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency	33†	80	80	50 to 88	115 to 197	115 to 190
Bombay Presidency Proper	24 to 27	75	75	32 to 34	(a)	(a)
Sind	27	60	60	35	Not fixed.	Not fixed.
Bengal Presidency	29 to 35	66 to 91	78 to 91	35 to 120	135 to 150	135 to 150
Burma	40 to 95	30 to 187½	8 to 187½	60 to 160	80 to 190	80 to 190
Bihar and Orissa	17 to 35	90	90	20 to 55	120 to 135	120 to 135
United Provinces	18 to 22	70	70	25 to 30	120	120
Punjab	16 to 33	Ex. 70 Hill 57 to 67	Ex. 70 Hill 56 to 65	60 to 100	Ex. 90 to 100 Hill 75 to 95	Ex. 90 to 100 Hill 75 to 80
Central Provinces and Berar.*	From 9/6 to hospitals to 27/8 to Khalsa and Feudatories transferred from Bengal.	90	90	20 to 55 (a) 23-11 to 53 35 to 70	150 to 240	155 to 240
Assam	37 to 40	75	95	45 to 80	140	160
N.-W. F. Province	18 to 32	70	70	27 to 140	100	100
Delhi	20	70	70	32	100	100
Ajmer-Merwara	(a)	24 to 25	24 to 25	16 to 40 (Non-Ex.)	40 (Non-Ex.)	40 (Non-Ex.)
Coorg	30	125	125	45	125	125
Baluchistan	16	60	60	40 to 50	100	100

(a) Information not available.
* Figures relate to calendar years except in the case of 1912-13.
† Rs. 34 for issues from Taluk Cutcheries (the rate for Mysore was Rs. 11-9-0 per seer).
‡ Revised figure.
Ex. denotes 'excise'.

VI

Statement showing the number of convictions for offences relating to opium for the years 1912-13, 1930-31 and 1931-32.

Province.	Convictions for offences relating to opium for the years					
	1912-13.		1930-31.		1931-32.	
	Total.	Average per 100,000.	Total.	Average per 100,000.	Total.	Average per 100,000.
Madras Presidency	250	0·6	205	0·48	130	0·28
Bombay Presidency Proper	(a)	(a)	(a)	(a)	(a)	(a)
Sind	30	0·9	60	1·54	77	1·96
Bengal Presidency	272*	·6	93*	·20	119*	·2
Burma	2,481	20·5	2,366	17·90	2,054	14·0
Bihar and Orissa	(a)	(a)	33	0·09	58	0·15
United Provinces	344	0·7	504	1·10	464	1·0
Punjab	64	0·4	97	0·40	125	0·5
Central Provinces and Berar	(a)	(a)	411 (cases)	3·0	370	2·4
Assam	16	·2	329	4·38	289	3·36
N.-W. F. Province	28	1·3	50	2·22	60	2·66
Delhi	7	2	6	1·2	1	0·15
Ajmer-Merwara	20	4·0	11	2·22	21	3·74
Coorg	..	..	..	..	..	..
Baluchistan	5	(a)	1	0·24	1	0·24

(a) Information not available.

* Inclusive of convictions for illicit possession or sale of Modak or Chandu.

VII

Statement showing the percentage of total gross revenue derived from opium during the years 1912-13, 1930-31 and 1931-32.

Province.	Total gross revenue. (In lakhs of rupees.)			Revenue from opium. (In lakhs of rupees.)			Percentage of the total gross revenue derived from opium in		
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
Madras Presidency . .	808·4	1752·3	1694·6	17·2	40·88	37·38	2·1	2·3	2·2
Bombay Presidency including Sind.	795·8	1380·8	1481·8	15·0	31·78†	29·84	1·9	2·3	2·01
Bengal Presidency . .	716·5	966·2	..	23·8	46·42	41·90	3·3	4·81	.
Burma	608·3	775·4	999·2	37·2	36·9	31·6	6·1	4·8	3·2
Bihar and Orissa . .	325·2	527·50	519·4	12·3	31·70	26·7	3·7	6·00	5·1
United Provinces . .	707·9	1196·70	1124·7	11·99	22·22	20·68	1·7	1·90	1·8
Punjab	509·5	1055·83	996·24	13·20	38·70	32·76	1·1	3·60	3·2
Central Provinces and Berar*	325·4	466·4	427·5	19·3	32·9	26·4	5·9	7·1	6·2
Assam	178·1	256·3	249·96	17·40‡	26·5	27·7	15·4	10·3	11·0
N.-W. F. Province . .	4·04	9·66	8·95	1·20	2·31	2·11	2·8	23·80	23·46
Delhi	2·15‡	34·47‡	6·05	·72	1·80	1·84	18·01	5·22	30·34
Ajmer-Merwara . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Coorg	(a)	12·45	13·22	(a)	0·03	0·03	(a)	0·24	·21
Baluchistan . . .	16·56	21·80	20·17	·26	·62	·61	1·57	2·84	3·02
Total figures for British India	4999·85	8455·81	7541·79	169·57	309·86	279·55	3·39	3·67	3·70

(a) Information not available.
* Figures relate to calendar years except for 1912-13.
† Inclusive of cost price of opium.
‡ Revised figures.

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VIII

Statement showing the quantities of opium confiscated by the Excise Department of Local Governments in 1912-13, 1928-29, 1929-30, 1930-31 and 1931-32.

Province.	1912-13.			1928-29.			1929-30.			1930-31.			1931-32.		
	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.
Madras Presidency	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bombay Presidency Proper	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Sind	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bengal Presidency	(a) 3	9	0	44	4	0	36	17	0	29	26	0	14	22	0
Burma	38	3	0	122	10	4	156	12	17	228	5	4	150	7	32
Bihar and Orissa	0	35	40	5	29	70	4	5	65	0	38	65	0	6	36
United Provinces	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Punjab	*	*	*	8	11	0	8	29	0	11	34	0	9	13	0
Central Provinces and Berar	..			..			..			..			..		
Assam	..			(b) 1	32	0	(b) 2	38	65†	0	33	71	1	12	23
North-West Frontier Province	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Delhi	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Ajmer-Merwara	0	14	22	21	28	74	0	32	42½	3	26	44	3	16	55
Coorg	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Baluchistan	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

(a) Represent seizures in important cases only.
* Information not available.

(b) Figures for calendar year.
† Revised figures.

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